A/49/5/Add.2

United Nations

United Nations Children's Fund

Financial report and audited financial statements

for the biennium ended 31 December 1993 and Report of the Board of Auditors

General Assembly
Official Records • Forty-ninth Session
Supplement No.5B (A/49/5/Add.2)

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United Nations • New York, 1994

NOTE

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ISSN 0251-8317

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ABBREVIATIONS

AfDB	African Development Bank
AGFUND	Arab Gulf Programme for the United Nations Development Organizations
ARAMCO	Arab-American Oil Company
CERF	Central Emergency Revolving Fund
DHA	Department of Humanitarian Affairs (United Nations Secretariat)
EPF	Emergency Programme Fund
EPI	expanded programme on immunization
FAO	Food and Agriculture Organization of the United Nations
GCO	Greeting Card and related Operations
IAEA	International Atomic Energy Agency
IDB	Inter-American Development Bank
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
OPEC	Organization of Petroleum Exporting Countries
PAHO	Pan American Health Organization
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNDRO	Office of the United Nations Disaster Relief Coordinator
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFDAC	United Nations Fund for Drug Abuse Control
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
WFP	World Food Programme
WHO	World Health Organization

LETTERS OF TRANSMITTAL

7 April 1994

Sir,

Pursuant to financial regulation 11.4, I have the honour to submit the financial report and statements for the biennium ended 31 December 1993 of the United Nations Children's Fund. These statements have been prepared and signed by the Comptroller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurance of my highest consideration.

(Signed) James P. GRANT
Executive Director

The Chairman of the Board of Auditors
United Nations
New York, N.Y. 10017

30 June 1994

Sir,

I have the honour to transmit to you the financial statements of the United Nations Children's Fund, including the Greeting Card Operation, for the biennium 1992-1993 ended 31 December 1993, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) John BOURN
Comptroller and Auditor General
of the United Kingdom of
Great Britain and Northern Ireland
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1993

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of the accounts of UNICEF for the biennium ended 31 December 1993, comprising 13 statements and 15 schedules. The financial report provides the details of the financial results of UNICEF activities in 1992 and 1993. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in the biennium 1992-1993 totalled $1,804 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF in the period 1992-1993. Income comprised $1,057 million for general resources and $747 million for supplementary funds. This included $331 million in emergency contributions. The breakdown of UNICEF income by source is: 68 per cent ($1,227 million) from Governments and intergovernmental organizations; 27 per cent ($486 million) from fund-raising campaigns, greeting card profit and individual donations; 4 per cent ($68 million) from the United Nations system; and 1 per cent ($23 million) from miscellaneous sources, including interest and exchange rate revaluation of assets and liabilities.

Expenditures

3. UNICEF expenditures in the biennium 1992-1993 were $1,906 million. This amount consisted of $988 million for programme cooperation from general resources and $745 million for programme cooperation from supplementary funds. The remaining expenditures of $173 million were for administrative services.

Donations-in-kind

4. Donations-in-kind valued by donors at $36 million were delivered by UNICEF to projects during the biennium 1992-1993. These deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Special accounts

5. Special accounts that are not related to programmes approved by the UNICEF Executive Board are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations. In the biennium 1992-1993, UNICEF received cash or pledges of $186 million for these special accounts. Disbursements and obligations totalled $157 million, and $8 million were either returned to donors or approved by donors for other services.

Cash holdings

6. Total cash of $449 million (which includes the unspent balances from special accounts in the amount of $77 million) was held with first-class banks. This amount comprised $422 million in interest-bearing time deposit accounts and $27 million in current bank accounts. The total cash holdings of UNICEF included $15 million in currencies restricted for use in the donor countries for purchases and other local expenditures.

Approved programmes

7. During the biennium 1992-1993, the Executive Board approved the amount of $2,062 million for new programmes for children in countries with which UNICEF cooperates, as well as to regional and interregional projects. This total includes $1,329 million in programmes to be funded from UNICEF general resources and $733 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 1992-1993.

(Signed) James P. GRANT
Executive Director of the
United Nations Children's Fund

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. In accordance with General Assembly resolution 74 (I) of 7 December 1946, the Board of Auditors conducted an audit of the financial statements of the United Nations Children's Fund (UNICEF), including the Greeting Card and related Operations, for the period from 1 January 1992 to 31 December 1993. The audit was conducted in conformity with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (IAEA). These standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the biennium 1992-1993 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations; and whether the financial statements of UNICEF presented fairly the financial position as at 31 December 1993 and the results of the operations for the period then ended. The audit included a general review of financial systems and internal controls; and a test examination of accounting records and other supporting evidence, to the extent the Board considered necessary to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under Financial regulation 12.5. The reviews concerned the efficiency of financial procedures, the internal financial controls and, in general, the administration and management of UNICEF. The Board also carried out a review on an organization-wide basis of the procurement of goods and services and the implementation of Integrated Management Information System.

4. The audit was carried out at UNICEF headquarters in New York, at Copenhagen and the field offices in Angola, Bangladesh, Brazil, China, Egypt, Guatemala, India, Mali, the Sudan and the United Republic of Tanzania including the Greeting Card and related Operations offices in New York and Geneva.

5. During the period under review, the Board continued its practice of reporting the results of specific audits through management letters containing detailed observations and recommendations to the Administration. This practice helped to maintain an ongoing dialogue with the Administration on audit issues.

6. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views, where appropriate, have been reflected in the report. The report is divided into two parts covering the audit of financial statements and management issues, respectively.

Overall results

7. The Board's examination revealed no weaknesses or errors considered material to the accuracy, completeness or validity of the financial statements as a whole. Accordingly, the Board has placed an unqualified opinion on the financial statements of UNICEF.

Follow-up on actions taken on previous audit recommendations

8. Pursuant to paragraph 15 of General Assembly resolution 47/211 of 23 December 1992, the Board reviewed measures taken to implement its prior recommendations. The Board noted that the Administration had taken a number of effective actions to implement the recommendations made by the Board in its audit report for the biennium ended 31 December 1991. Detailed actions taken and the comments of the Board thereon are outlined in annex II to the present report. In summary, the Board wishes to emphasize that the problem of outstanding cash assistance to Governments still persists although it has significantly improved. Also, the review of balances in the staff personal accounts identified for "clean-up" has not fully been completed.

Summary of recommendations

9. The Board recommends that the following corrective actions, presented in order of priority, should be taken:

(a) The reporting procedures of the common premises project should be reviewed to ensure periodic apportionment of costs to participating organizations for disclosure in their accounts and to facilitate reimbursement to the primary funding organization (see para. 38);

(b) The Administration may wish to re-examine the present policy on the utilization of the Emergency Programme Fund given the limitations of the Central Emergency Revolving Fund and make recommendations to the Executive Board on the effective use of the Emergency Programme Fund to strengthen the emergency readiness of UNICEF (see para. 74);

(c) The use of special service agreements as a conduit for the engagement of short-term personnel to perform regular staff functions should be discontinued (see paras. 58 and 59);

(d) The special agreements of UNICEF with the recipients of procurement services should be reviewed to include penalties for reimbursements that are delayed beyond a maximum agreed period (see para. 49);

(e) To bring operating costs down, the proposed expenditures on salaries and allowances of the staff of the new company providing the workforce to the UNICEF Supply Division warehouse should be reviewed (see para. 65);

(f) The clean-up of the staff personal accounts should be expedited to assure the integrity of this account (see para. 43);

(g) Competitiveness in the hiring of freight forwarders should be improved to ensure transparency and value for money in shipping activities (see para. 53);

(h) The field offices should review all cash assistance to government accounts and submit proposals for write-off, in accordance with the established criteria, of balances that have remained unliquidated for several years (see para. 79);

(i) UNICEF headquarters should take effective measures to expedite the reporting of remittances received on behalf of the Greeting Card and related Operations to enable a factual recording in the books of the Greeting Card and related Operations, New York and Geneva (see para. 114).

Summary of findings

Liquidity position

10. The recurring surpluses of income over expenditure in past bienniums have given way to a deficit of $125 million incurred as at 31 December 1993, mainly owing to increased programme expenditures (see paras. 32 and 33).

Accounts and financial reporting

11. Owing to delays in apportioning costs incurred in the United Nations common premises project, UNICEF, a participating organization, was not able to record fully its potential liability to the project but disclosed the amount of unpaid bills in a note in the financial statements, pending confirmation and settlement (see paras. 36 and 37).

12. In spite of the progress made in the ongoing clean-up of the staff personal accounts, the balance of $9.6 million as at 31 December 1993 included a few inaccurate balances (see paras. 40 and 41).

Procurement

13. Two departments of a cooperating Government delayed for over six months the reimbursement to UNICEF of the sum of $3.9 million being procurement services prefinanced by UNICEF under a special agreement (see paras. 47 and 48).

14. The procedure for awarding freight forwarding contracts was not fully competitive. Consequently, eight freight forwarders out of 60 obtained 70 per cent of the 2,590 contracts awarded in a 10-month period (see para. 51).

Consultants, experts and temporary assistance

15. Examination of a sample of special service agreements processed by the UNICEF Supply Division to engage consultants for the Division and field offices disclosed that, in a few cases, consultants were hired to perform functions of regular staff members (see paras. 55 and 56).

16. The UNICEF Supply Division entered into an agreement for warehouse labour, four months prior to the expiration of the existing contract for the same services. The resulting overlap led to the payment of two months fees to the new company for performing no services for UNICEF (see paras. 60 and 61).

Programme management

17. Compared with the implementation rate of 84 per cent for projects funded from general resources, the supplementary-funded projects achieved 64 per cent

implementation rate for the biennium. Among the contributory factors were inadequate supplementary funding and lack of counterpart contributions (see paras. 66 and 67).

18. As at 31 December 1993, the unpaid balance of advances taken from the Central Emergency Revolving Fund by UNICEF amounted to $10 million (see para. 70).

19. Given the limitations of the Central Emergency Revolving Fund as a funding mechanism, the capacity of UNICEF to respond quickly and effectively to emergency situations will be weakened without a clearly defined and adequate support of the UNICEF Emergency Programme Fund (see paras. 71-73).

20. As a result of improved monitoring, it was only in exceptional cases that cash assistance was given to a project carrying an unliquidated balance of previous assistance. However, small balances on specific projects have remained unliquidated for several years (see paras. 75, 77 and 79).

21. In January 1994, UNICEF introduced preliminary guidelines aimed at establishing fairness and transparency in the payments of salary supplements and other allowances to government employees working in UNICEF assisted programmes pending the establishment of a United Nations system common policy on this practice (see paras. 83 and 87).

22. The complex emergency situation in Somalia uncorked a number of problems, including staff insecurity, inadequacy of established financial procedures in emergencies and the lack of coordination of United Nations facilities in air operations. Some remedial actions have already been taken by UNICEF (see paras. 89, 91, 93 and 94).

23. In its situation report, the World Health Organization (WHO) Collaborating Centre for Research, Training and Eradication of the guinea-worm disease indicated a significant reduction (81 per cent) in the number of cases reported between 1989 and 1993 (see paras. 98 and 99).

Computer operations and electronic data processing systems

24. Adequate budgetary provisions have been approved by the Executive Board to implement the migration from WANG mini-computers to a new computer platform between 1993 and 1995 (see paras. 102 and 103).

25. The linkage of the UNICEF computer system with the United Nations Integrated Management Information System is being studied for compatibility and possible alignment (see paras. 109 and 110).

Greeting Card and related Operations

26. Owing to delays in reporting remittances received at UNICEF headquarters on behalf of the Greeting Card and related Operations, the accounts receivable in the Operations in New York and Geneva are always overstated (see para. 113).

27. In the Operation's office in New York, three National Committees retained more than 25 per cent of gross sales as commission contrary to the requirement of the supplementary agreement (see paras. 115 and 116).

28. At the end of the fiscal year ended 30 April 1992, unsold products of the office in Geneva represented 26.3 per cent of sales, mainly a result of inadequate monitoring of reorders (see paras. 117 and 118).

Part I: Financial statements

Liquidity position

29. The Board noted that the presentation of the liquidity position (statement V) by UNICEF was made in the context of the United Nations system accounting standards. However, funds held in trust of $77.4 million, which are not available for UNICEF's regular programmes, and contributions received in advance of $91.2 million, which were not due for collection as at 31 December 1993, were included as short-term assets in the computation of the liquidity position.

30. An amended liquidity statement, adjusted accordingly, is attached as annex I to the present report. The revised format for the presentation of the liquidity position has ensured transparency by correcting some of the distortions. From the revised statement the liquidity ratio as at 31 December 1993 becomes 1.43:1. This is rather low, as it is considered normal if short-term assets exceed short-term liabilities by two times. The surplus of current assets to current liabilities has declined by 31 per cent from $346 million as at 31 December 1991 to $240 million as at 31 December 1993.

31. The liquidity policy of UNICEF requires that the general resources convertible cash balance should equal 10 per cent of projected general resources income. As at 31 December 1993, the convertible cash holding was $178 million, which exceeded the 10 per cent limit of the projected general resources income of $530 million by $125 million. This excess liquidity would be reduced to $26 million after the following items, which are not available for the regular programmes of UNICEF as at 31 December 1993, are excluded from the calculation: the capital assets fund of $18 million, contributions received in advance of $73 million and the UNICEF staff medical insurance fund of $8 million.

32. The recurring surpluses of income over expenditure in the past have been eliminated. A deficit of $125 million was incurred as at 31 December 1993 compared with a surplus of $134 million realized at the end of the biennium 1990-1991. This situation is attributable to a 28 per cent increase in expenditure for the period while income rose by only 11 per cent. This was expected. The financial medium-term plans of UNICEF for the period set expenditures at a level exceeding income as a deliberate strategy to reduce surplus cash balances.

33. Notwithstanding, it is evident that the liquidity position of UNICEF has shown a sharp downward trend and its continuous occurrence without intervention would impede the organization's future programme delivery potential.

34. The Administration agrees with the Board on the need to increase its fund-raising activities. UNICEF will continue to examine new ways to expand its contribution sources.

Accounts and financial reporting

Understatement of accounts payable

35. In approving the capital assets fund of $22 million in its decision 1990/26, the Executive Board indicated its preference for joint ownership of premises by United Nations agencies. The responsibility for the construction of the common premises was assigned to the United Nations Development Programme (UNDP) by the Joint Consultative Group on Policy. Where a need is established for common premises, the construction cost will be prorated among the participating agencies on the basis of space allocated to each.

36. The Board of Auditors noted that it is only after the completion of a project that UNDP apportions the cost according to the ratio of space allocated to individual agencies. The Board noted the slow implementation rate of the projects, taking about three years from conception to completion, a problem over which UNICEF has no control. The Board was informed that these concerns have been expressed by UNICEF at meetings of the Joint Consultative Group on Policy and with UNDP, apparently without much success. A bill sent to UNICEF for payment in May 1993 by UNDP was returned for lack of adequate documentation and as at 31 December 1993 the issue had not been resolved.

37. Under the accrual concept of accounting that UNICEF follows, costs are recognized when obligations arise or when liabilities are incurred and not when payments are made. As at 31 December 1993, the UNICEF share of costs arising from the common premises projects in the sum of $3,608,991 in respect of two completed and three on-going projects were not reflected in the accounts, thus understating the accounts payable in statement II by this amount. The value of the unpaid bills sent by UNDP was, however, disclosed in a note to statement IX pending confirmation and settlement.

38. Sufficient documentation on the projects, including contract agreements, estimated share of costs of participants and progress reports, was not available to UNICEF to enable it to assess its potential liability. The Board recommends that the reporting procedures on the common premises project should be reviewed to ensure periodic apportionment of costs to participating organizations for disclosure in their accounts and to facilitate reimbursement to the primary funding organization, UNDP. Also, UNICEF should take early action to verify and settle its present indebtedness to the common premises project. The Board has also referred to these matters in its report on the financial statements of UNDP. 1/

39. The Administration will ensure that the interim statements for 1994 reflect complete accounting information on capital assets.

Staff personal accounts

40. The clean-up exercise to rid the staff personal accounts of doubtful credit and debit balances, which the Board commented on in its report on the biennium 1990-1991 had not been fully completed as at 31 December 1993. Consequently, the total debit and credit balances of staff personal accounts of $11,145,419 and $1,584,666, respectively at 31 December 1993 may not be considered as an accurate reflection of the total of UNICEF staff members' accounts globally.

1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5A (A/49/5/Add.1).

41. Further examination by the Board of a sample of staff members accounts disclosed instances of significant underrecording of advances and overrecording of amounts recovered from staff salaries. The weakness was traced to the fact that, invariably, salary advances and other loans granted to out-posted Professional staff members in field offices are not reported promptly to UNICEF headquarters to be debited to their staff personal accounts. On the other hand, all payroll deductions effected at UNICEF are credited to their staff members accounts, giving rise to non-existent credit balances. Similar situations result in large debit balances.

42. The Administration confirmed that some of the credit and debit balances queried by the Board indeed reflect recoveries made before the accounts were adjusted or amounts charged to the wrong accounts. It is hoped that a new personal advances and recoveries system designed to monitor staff personal accounts scheduled to be implemented in 1994 is expected to reduce these situations because debit and credit balances will be reflected immediately in the system so that adjustments can be promptly made.

43. The Board recommends that the clean-up of the staff personal accounts should be expedited to assure the integrity of the accounts.

Part II: Management issues

Procurement

44. Most of UNICEF procurement activities are undertaken by the Supply Division at Copenhagen, with a small portion being handled at headquarters, New York, and the rest thinly scattered in all field offices as depicted by the global statistical data for procurement during the biennium 1992-1993:

Total purchases, 1992-1993

Location	1992	Percentage	1993	Percentage
Copenhagen	260 429 249	70.4	251 458 050	66.8
New York	19 505 311	5.3	21 246 380	5.7
Field offices	90 080 388	24.3	104 009 386	27.5
Total	370 014 948	100.0	376 713 816	100.0

45. Consequently the Board's organization-wide audit of procurement activities during the biennium 1992-1993 was focused primarily on the operations of the Supply Division, Copenhagen.

Pre-financing of supplies to two government departments

46. UNICEF provides reimbursable procurement services to cooperating Governments, United Nations agencies and other organizations in the procurement of supplies and equipment through the Supply Division, Copenhagen. Warehouse orders or purchases, as a policy, would only be made when the necessary funds have been deposited or an alternative payment procedure has been approved by the Controller.

47. Under the special agreements signed between UNICEF and two government departments, reimbursement for services is to be made within 10 days of receipt of claims for pre-financed procurement services provided by UNICEF. As at 31 December 1992, services provided to the two departments amounting to $3.9 million had not been reimbursed. This amount remained outstanding until it was settled during the first quarter of 1993. Although the actual unpaid amounts varied during the period, at least 50 per cent of the sum due from one of the customers had remained outstanding for more than six months. Apart from locking up UNICEF funds, potential interest income was lost from the delayed reimbursement.

48. In an earlier interim audit, the Board had expressed concern about the failure to enforce the terms of the special agreement concluded with one of the customers referred to above and had advised a regular follow-up on unpaid bills to prevent UNICEF funds from being locked up in supplies and other expenditures incurred in providing procurement services to customers.

49. The Board recommended that the reimbursement of the cost of services provided by UNICEF should strictly follow the periods stated in the special procurement services agreements concluded with customers. The Board further recommends the review of agreements with recipients of procurement services to include penalties for reimbursements that are delayed beyond a maximum established period. The Board is aware that penalties for late payments of bills is commonly enforced by the providers of services in many parts of the world.

50. The Administration said it was unable to obtain payments in a satisfactory manner, although during the initial discussions with the two government departments the mechanism for reimbursements was fully explained to the responsible officers. The Board has been informed that payments have recently been made more promptly.

Competitiveness in the selection of freight forwarders

51. The Board's review of the operation of the Shipping Section of UNICEF the Supply Division, Copenhagen, disclosed that the selection of freight forwarders who arrange shipment and air-freighting of supplies on behalf of UNICEF was not adequately competitive. Out of the 60 freight forwarders contracted during the period from January to October 1993 a virtual monopoly was granted to eight companies who between them handled 1,810 (or 70 per cent) of the total freight forwarding contracts of 2,590 awarded during the period. The freight forwarders were selected on the recommendation of shipping officers on the basis of their past performance.

52. UNICEF pays large sums of money to air and sea carriers for moving supplies. Therefore, the freight forwarders who select shippers for UNICEF should be contracted on a competitive basis to ensure the realization of value for money in shipping activities. The Supply Division has reviewed the mechanism for dealing with UNICEF shipments in North America. The existing system of engaging freight forwarders in Europe would also be reviewed in favour of a better facility for obtaining this type of service.

53. The Board recommends that competitiveness in the hiring of freight forwarders should be improved to ensure transparency and value for money in shipping activities.

Consultants, experts and temporary assistance

Performance of regular staff functions by consultants

54. UNICEF administrative instruction CF/AI/1991-11 on the use of special service agreements requires consultants to perform tasks for which the necessary expertise is not readily available within UNICEF. Their functions normally involve analysing problems, directing seminars or training courses, preparing documents for conferences and meetings, or writing reports on matters within their area of expertise. The instruction further states that special service agreements for individual consultants/experts should not be used to cover regular staff functions (i.e. vacancies or temporary absences of staff).

55. Examination of a sample of special service agreements prepared by the UNICEF Supply Division, Copenhagen, to engage consultants either for the Division or field offices disclosed that in a few cases consultants were hired to perform functions of regular staff members as discussed below:

(a) The work assignment for a consultant on a special service agreement issued on behalf of the UNICEF Office in Cambodia was to provide "supply officer assistance" to the Phnom Penh office. It was conceded that the consultant provided assistance in supply and logistics activities in a country where the UNICEF contribution to development was increasing rapidly;

(b) Another special service agreement prepared for a consultancy request by the UNICEF office in Kenya had indicated the terms of reference of the consultant as "to act as emergency coordinator for the Kenya country office in the absence of the regional supply officer". When the special service agreement was sent to New York for approval, the originating office's attention was drawn to the fact that consultants should not be engaged to perform staff members functions. It was therefore suggested to the Nairobi office that it explore the possibility of engaging the consultant on a short-term contract. In an apparent circumvention of administrative instruction CF/AI/1991-11, an amended special service agreement was prepared to change the work assignment of the consultant, although this did not differ in content from the job description of a regional supply officer;

(c) A special service agreement was also prepared to hire a consultant for the Finance and Accounts Department of the Supply Division, Copenhagen. The Board noted from the terms of reference that among the several functions that the consultant was to accomplish within the relatively short period of two months of the consultancy were to provide professional/technical assistance in conjunction with the year-end closure and to develop/test the accounting system. Information gathered on file indicated that the heavy day-to-day operations exacerbated by emergencies, systems development projects and year-end closing may have influenced the hiring of the consultant to enable the office to cope with deadlines. The transfer of a senior accounts officer out of the section was also noted.

56. The Supply Division explained that the description of the tasks performed by consultants was, in some cases, similar to the job descriptions of established posts. This was considered necessary so as to provide assistance to an office, where inadequate staffing had resulted in a breakdown of the basic management requirements. It was further explained that some consultants preferred to work on a special service agreement basis because entering into a short-term contract required the suspension of pension payments which was a somewhat complex, bureaucratic process. It was noted that "in most cases, due

to the urgency of the consultancy requirement, the special service agreement is the most effective manner of providing the requisite assistance".

57. The Administration's comments appear to confirm the Board's conclusion that some of the persons engaged as consultants on special service agreements were retirees who preferred to be hired as consultants in addition to obtaining their normal pensions. It would seem to the Board therefore that, over the years, the limit of $12,000 has ceased to have any attraction for retired staff members who possess the requisite experience and expertise that might be required by the United Nations.

58. Secondly, the special service agreement comes in handy in the hiring of short-term assistance. As a result, persons engaged on special service agreements may not necessarily perform functions that require special skills or expertise. However, in the opinion of the Board the uncontrolled use of special service agreements in contracting services would weaken the control of consultancy expenditures.

59. The Board recommends that the use of special service agreements merely as a conduit for the engagement of short-term personnel to perform regular staff functions should be discontinued.

Overlapping of service contracts

60. The Board observed that, prior to the end of its existing labour contract in October 1993, the Supply Division, Copenhagen, had concluded a new agreement in July 1993 with another company to provide the same service (i.e., to provide the labour force for the UNICEF warehouse in Copenhagen).

61. The Board pointed out that by entering into two separate agreements for the provision of the same service to run concurrently, UNICEF had to pay for services it did not receive. Whilst the existing contractor performed the agreed duties for which payments had been made, the new contractor was paid approximately $48,521 for July and August without performing any services.

62. Accepting that payment was made for services not received, the Supply Division explained that the extremely unsatisfactory services being provided by the existing contractor had led to the establishment of the new company. When the arrangements for the transfer of the workforce were negotiated, the existing contractor had refused to agree to any reduction in the contractual notice period. Consequently, the Supply Division had had no choice but to authorize the establishment of the new company which was to provide the workforce exclusively to UNICEF.

63. Also, the budgeted expenditures of the new contract were significantly higher than the fees previously paid to the former contractor. Furthermore, the monthly salary provided by UNICEF for the Managing Director of the new company is rather high considering that the gross salary of an Under-Secretary-General in the United Nations is below that amount. The Board does not believe that this arrangement provided the most cost-effective way of obtaining the services required by UNICEF. In a few cases, however, some of these decisions were taken to satisfy local legal requirements and market practice.

64. The Administration anticipates that actual expenses to be paid to the new company will be less than those paid to the former contractor, and will decrease as from the next budget year starting in July 1994. The proposed salary of the

Managing Director will also be decreased as it is expected that his involvement will not be required on a full-time basis.

65. The Board will examine the actual operation costs of this contract against budgetary allocations in its future audits. Meanwhile, to bring operating costs down, the Board recommends that the proposed expenditures on salaries and allowances of the staff of the new company should be reviewed and curtailed.

Programme management

Programme implementation

66. The Board reviewed statistical data on country programmes in order to ascertain the extent of programme implementation. Allotments of both general resources and supplementary funds were compared against actual expenditures. The analysis showed that programme implementation in 1992 and 1993 remained steadily at a total global average of 73 per cent showing an increase over the 1991 figure of 61.3 per cent.

67. The implementation level of projects funded from general resources was once again higher than projects funded from supplementary sources. Whereas in 1992 and 1993 the former achieved 85 per cent and 84 per cent, respectively, the latter remained constant at 64 per cent for both years. The audits of field offices in the biennium identified some of the causes of low implementation of projects funded from supplementary sources as inadequate supplementary funds, unfavourable political situations and inadequate counterpart contributions.

68. The Administration shares the concern of the Board on the need for significant improvement in programme delivery, especially, projects funded from supplementary sources through improved monitoring.

The capacity of UNICEF to respond effectively to emergencies

69. The Board noted in its review of programme activities that the Central Emergency Revolving Fund had been established by General Assembly resolution 46/182 as a financing mechanism to ensure the rapid and coordinated response of the United Nations to requests for emergency assistance. The Fund became operational in May 1992 with a target of $50 million. The Department for Humanitarian Affairs of the United Nations Secretariat assesses the need for emergency projects and coordinates the distribution of advances from the Fund to requesting organizations.

70. Advances received from the Fund are to be replenished with voluntary contributions received in response to inter-agency consolidated appeals. At December 1993, UNICEF had drawn a total cash advance of $27 million from the Fund, of which $17 million had been repaid, leaving an unpaid balance of $10 million.

71. At its 1993 session, the Executive Board examined the existing funding mechanism for emergency programmes and decided, inter alia, that emergency support provided by UNICEF to any given country should be financed primarily from supplementary funds and that, in view of the complementarity of the Emergency Programme Fund and the Central Emergency Revolving Fund, funding from the Emergency Programme Fund should be used only to provide rapid response to emergencies which were not covered by the Department for Humanitarian Affairs and the Central Emergency Revolving Fund.

72. The review by the Board of Auditors of existing practices and fund mobilization procedures for emergency programmes indicates that the capacity of UNICEF to respond quickly and effectively to emergency situations could be constrained by the new policy for the following reasons. Prior to this decision, the Emergency Programme Fund has provided funds to meet interim emergency needs when no inter-agency appeal has been launched. It has also served as an indispensable cash flow mechanism for initiating actions in complex emergencies pending the receipt of donor contributions. During 1992 and 1993, the Fund made it possible for UNICEF to give fairly rapid responses to emergencies in about 44 countries with a total funding of about $20 million.

73. Based on the new decision, UNICEF may use the Fund to respond to emergency needs only in certain situations, for example, where donor funding has not been forthcoming and UNICEF cannot therefore draw advances from the Central Emergency Revolving Fund. That Fund, on the other hand, makes advances available on the basis of inter-agency appeals, the preparation of which can be time-consuming and may thus delay the initial response to emergencies. The Board has further noted from an Office of Internal Audit report that in some cases delays of over two months occurred between the date of request and the actual receipt of the advance from the Central Emergency Revolving Fund. In one of the UNICEF programmes, it took about three months before an advance of $2 million was received. The internal audit report also portrayed the low balance of the Central Emergency Revolving Fund which was available for emergencies in the amount of $8.3 million at 31 December 1993 owing to delays in the reimbursement of advances.

74. Given the limitations of the Central Emergency Revolving Fund as a funding mechanism as discussed above, the use of the Emergency Programme Fund would require some flexibility in order to enhance the capacity of UNICEF to respond to emergencies. The Administration may therefore wish to re-examine the present policy on the utilization of the Emergency Programme Fund and make recommendations to the Executive Board on the use of the Fund to strengthen the emergency readiness of UNICEF.

Cash assistance to Governments

75. The Board welcomes the continued commitment of UNICEF to pursuing full accountability for cash assistance given to Governments. Revised procedures were introduced in 1993 to enhance the monitoring of this assistance. For the first time, returns received at UNICEF headquarters from field offices during the biennium 1992-1993 contained the age analysis of the outstanding cash assistance.

76. Outstanding advances as at 31 December 1993 stood at $92.1 million, compared with $68.9 million at 31 December 1991. The increase in the status of unliquidated advances, however, corresponds to an increase in programme expenditures in the biennium 1992-1993.

77. Some countries, however, continued to receive additional cash assistance when previous indebtedness had not been liquidated within the six-month period permitted by financial circular No. 15 (Revision 1). Of the advances totalling $92.1 million as at 31 December 1993, $28.6 million or 31 per cent was outstanding for over six months.

78. The Administration explained that usually there were a number of projects going on at the same time under each programme and cash assistance was given to a project even if funds already provided to other projects were still

unliquidated. However, additional cash assistance was not given to a project if a prior cash assistance to the same project remained unliquidated.

79. A review of returns on cash assistance to Governments from some field offices with large outstanding balances indicated that small balances on specific projects had remained unliquidated for many years. Attention was drawn to the guidelines on UNICEF non-supply assistance regarding the treatment of long outstanding advances that lacked sufficient documentation for their liquidation. The Board recommended a review of all advance accounts by field offices and the submission of proposals for write-off of balances that had remained unliquidated for several years in accordance with established criteria outlined in the guidelines.

80. The Administration agreed with the Board's recommendation and advised that regional directors/representatives had already been instructed to follow-up on unliquidated balances of more than nine months and, if appropriate, initiate a write-off action.

Payments of salary supplements and other incentives

81. The propriety of the payment of salary supplements and other incentives to government employees working on projects assisted by UNICEF was raised by the Board in its report for the biennium 1990-1991, with a recommendation that a clear policy on the practice be developed to ensure its consistent application globally. The Advisory Committee on Administrative and Budgetary Questions also requested UNICEF to examine the issue and to recommend coherent and practical policy to the Executive Board at its next session in 1993.

82. The practice appears to be widespread among United Nations Organizations, multilateral and bilateral organizations and non-governmental organizations. Currently, a Working Group of the Joint Consultative Group on Policy composed of UNICEF, UNDP, the United Nations Population Fund (UNFPA), the World Food Programme (WFP) and the International Fund for Agricultural Development (IFAD), is examining the issue with the view to rationalizing a common approach, as appropriate, which would ensure that when support to government staff is required, it will be done in a transparent, equitable and coordinated way, to enhance the capacity and effectiveness of the government civil service.

83. UNICEF has requested all its field offices to submit comprehensive information on incentive payments made to government employees since 1990. As at 31 December 1993, only 5 out of 103 field offices had not responded, and 47 of the 98 responses confirmed payments of salary supplements or allowances to government employees involving $2,845,314 in 1991 and $3,031,722 in 1992.

84. In reviewing the workplan of the Working Group, the Board noted the absence of a specific time-frame for the completion of the task. It was learnt that the Working Group hopes to report the results of the study in 1994.

85. The review indicated a widespread agreement on the temporary need for incentive payments in some form, despite discrepancies in payment modalities in field offices. It is reported that in some countries where UNICEF cooperates, the productivity of government officials tends to be low because of inadequate salaries, frequent delays or non-payment of salaries to civil servants, thus making payments of incentives necessary.

86. The Board shares the view of UNICEF that while the payment of salary supplements may ensure the achievement of immediate programme objectives and

lead to more successful project execution, in the long run, it will endanger the sustainability of the development effort and erode national capacity building.

87. Pending the establishment of a common policy within the United Nations system on the payments of salary supplements, UNICEF introduced in January 1994 preliminary guidelines aimed at establishing fairness and transparency in the payments of salary supplements and other allowances to government employees working on programmes/projects assisted by UNICEF.

The 1992-1994 Somalia country programme

88. The Board examined the UNICEF headquarters file on the 1992-1994 emergency programme for Somalia, including an internal audit report, progress reports and the UNICEF component of the 100-day plan of action for Somalia. The examination disclosed a number of problems that hampered the smooth implementation of the emergency programme, as discussed below.

(a) Security of personnel

89. The unfavourable security situation in Somalia seriously impeded international relief efforts and rendered emergency assistance perilous. It is reported that UNICEF alone has lost seven lives in the conflict in two years. The reports also indicated that the destruction of the infrastructure made the effective delivery of humanitarian assistance impossible without adequate security arrangements.

90. Persistent threat to life will undoubtedly weaken morale and the UNICEF assistance programmes will suffer. The Board therefore welcomes the ongoing implementation of the recommendations aimed at improving the safety and security of life and property made by a Task Force set up to examine the issue.

(b) Financial lapses

91. A UNICEF internal audit report enumerates serious financial lapses and the complete breakdown of internal controls in financial management, specifically the non-submission of donor reports, the absence of control over staff personal accounts, presumptive fraud, overpayments of the daily subsistence allowance, theft, the improper disposal of equipment and incorrect accounting practices relating to cash call forwards. Unconventional methods of obtaining local currency were also employed as a result of the collapse of normal banking systems, while established procurement procedures were ignored.

92. These lapses have demonstrated that established operational procedures require significant modifications to make them responsive to complex emergency situations. The Board was informed that, in addition to investigating the lapses reported by the Office of Internal Audit, UNICEF was in the process of developing guidelines for financial planning and cash management in situations where the infrastructure was disrupted.

(c) Air operations

93. On air transportation, the internal audit report stated that the majority of passengers flown in 1993 were non-UNICEF staff members who were not charged fares. The decision not to charge fares was based on the difficulties of attracting non-governmental organizations and the media to Somalia. Uncoordinated flights of United Nations agencies to areas where UNICEF prepositioned supplies were also highlighted in the report.

94. The Board was informed that UNICEF was studying the feasibility of charging fares as a cost recovery measure from non-UNICEF passengers. Remedial actions taken included the appointment of a Security Coordinator in UNICEF and a Security Advisor for Somalia, debriefing staff serving in complex emergencies and better coordination of air operations with UNDP and other agencies.

95. The Board welcomes these positive developments and urges UNICEF to continue with the development of financial planning and cash management procedures for application in complex emergencies.

Eliminating guinea-worm disease in the 1990s

96. In its decision 1989/7, the Executive Board noted that guinea-worm disease (dracunculiasis) affected an average of 10 million annually with a population at risk of 120 million in Africa and 20 million in Asia. The disease was considered endemic in some 19 African and four Asian countries. The Executive Director was authorized to support these countries in the active search of the disease and in the formulation of national plans of action.

97. An allocation of $1.6 million was approved for the two-year period 1989-1990 for guinea-worm country studies and supporting services. In 1989, the Executive Director noted in a conference room paper that the disease was transmitted through contaminated drinking water and could be eliminated if clean drinking water were made available and used in the endemic countries. The conference room paper presented the programme of UNICEF for the mid-decade goal of eliminating the disease (i.e., interrupting its transmission in all affected villages) by the end of 1995.

98. In its situation report in January 1994, the WHO Collaborating Centre for Research Training and Eradication of the disease indicated that the number of cases reported globally had been reduced from 892,000 in 1989 to an estimated 170,000 in 1993, showing a significant reduction of 81 per cent in four years.

99. From the available data, the Board of Auditors noted, however, that in some countries in Africa the number of cases identified in 1993 was much higher than those recorded in prior years. This was attributed to the introduction of improved surveillance systems which allowed more accurate reporting of cases than before. The Administration said that the situation had allowed UNICEF to target the implementation of related programme activities in these specific countries.

100. The Board welcomes the coordinated efforts of UNICEF, WHO, Global 2000 and other organizations in their interventions in the newly identified endemic areas towards the eventual elimination of the disease.

Computer operations and electronic data processing systems

Status of information technology plans and strategies

101. As part of its organization-wide review of computer operations and electronic data processing systems, the Board examined the management of information technology at UNICEF. The status of information technology plans and strategies was examined to ascertain whether they provide a sound basis for the efficient and economical use of information technology both now and in the future.

102. The increasing importance of information technology is reflected in the budgetary allocations made for the funding of the Office of Information Resources Management for three bienniums as shown below:

	1990-1991 (revised)	1992-1993 (revised)	1994-1995 (proposed)
	(Thousands of United States dollars)		
Staff costs	5 171	6 314	6 131
General operating costs	5 636	11 360	17 889
Capital expenditures (computer equipment)	757	1 316	6 097 a/
Total	11 564	18 990	30 117 a/

a/ Migration to new computer platform - 1993 to 1995.

103. In the revised budget for the biennium 1992-1993 and the proposed budget for the biennium 1994-1995, the Executive Board approved a special budgetary provision for the migration from WANG mini-computers to a new computer platform from 1993 to 1995 for UNICEF headquarters in New York and at Copenhagen and Geneva. This was in respect of computer supplies and equipment, software development, computer rental maintenance and the installation of equipment, furniture and fixtures.

104. Personnel resources of the Office of Information Resources Management were also expanded to enable it to discharge its responsibilities adequately. The Board is therefore of the opinion that adequate resources have been made available to enable the Office to provide uninterrupted computing services and management information system required for UNICEF operations globally.

Ongoing technological developments

105. The Board reviewed the ongoing technological developments in the electronic data processing systems at UNICEF including the implementation of the Integrated Management Information System introduced at United Nations Headquarters.

(a) Communication links between country offices and headquarters

106. The Board found that country offices communicate Global Field Support System transactional data with headquarters, New York, and vice versa. At present much of this transfer of data takes place through diskettes, but some offices are able to send and receive this data electronically over telephone connections. It was learnt that UNICEF will be working to improve and expand this electronic communication data in order to make all databases more up to date in each location.

107. The Board recommended that UNICEF should accelerate the pace of its development of communication strategies to link all field offices, ultimately with each other and with headquarters.

108. The Administration agreed that the acceleration of electronic communication links between headquarters and field offices will improve the effectiveness of UNICEF operations and every effort will be made to achieve this.

(b) Integrated Management Information System

109. The Board sought to ascertain whether UNICEF intends to make use of the Integrated Management Information System being developed by the United Nations for personnel and financial functions or to embark on an ad hoc development of its own system.

110. UNICEF has evaluated the United Nations Integrated Management Information System and has decided, for the immediate future, to continue with its own systems and to leave the question of adoption of the Integrated Management Information System to a later date. This is because the UNICEF systems are relatively mature and closely match its field based and project-funding requirements. UNICEF will, however, interface with the Integrated Management Information System so that its payroll can continue to be processed by the United Nations. UNICEF is also studying other means of aligning its systems with those of the Integrated Management Information System, with a view to achieving future integration.

111. The Board recommended an early, thorough review of areas of future integration with the Integrated Management Information System and to take the results into account in the ongoing migration to a new computer platform.

112. The Administration said that UNICEF had started an in-depth study of the technical details of the United Nations Integrated Management Information System to evaluate to what extent it is possible to align the UNICEF systems to it.

Greeting Card and related Operations

Delayed reporting of paid receivables

113. Because of delays in reporting remittances received from National Committees and sales partners by UNICEF headquarters on behalf of the Greeting Card and related Operations, significant amounts already paid continued to be reflected in the books of the Greeting Card and related Operations in New York and Geneva as outstanding receivables. This problem persisted during the biennium.

114. The Board recommends that UNICEF headquarters take appropriate measures to expedite the reporting by inter-office vouchers of funds received on behalf of the Greeting Card and related Operations to enable a factual recording in the books of the Greeting Card and related Operations in New York and Geneva.

Retention of commission in excess of approved limit

115. Agreements signed between UNICEF Greeting Card and related Operations and National Committees require, among other things, that National Committees retain 25 per cent of the gross sales as commission and remit the remaining 75 per cent to the Greeting Card and related Operations.

116. A few National Committees continued to claim percentages ranging from 26.4 to 37.6, thus reducing the sales revenue due to the Greeting Card and related Operations. The latter continues to stress, without success, to these

National Committees the absolute importance of adhering to the 25 per cent retention principle.

Control over ordering of products

117. In the Greeting Card and related Operations in Geneva, the Board noted in an interim audit the recurrence of significant unsold products of about 26.3 per cent of sales due to decrease in sales in Central and Eastern Europe for the past two campaigning periods. Instances were also noted of excessive ordering of products by countries over the sales figures forecast by the Marketing Section.

118. Although the Marketing Section had based its forecast on historical trends of sales, some National Committees were consigned more products through reorders than they could handle. The excess reordering was attributed to the inability of the National Committees to determine the stock levels held by their subcommittees.

119. The Board is of the view that although actual sales may not match the forecasts because of unforeseen factors, widespread significant variations are indicative of a weakness in planning and the monitoring of sales. To avoid overstocking, it was recommended that:

(a) Orders from National Committees should be examined for consistency with forecasts by the Greeting Card and related Operations and justifications for significant variations should be sought prior to shipment of orders;

(b) National Committees should possess adequate knowledge of the stock levels of their subcommittees and evidence of this should be provided to support reorders.

120. The Administration explained that unsold goods from first-cycle countries are returned to Geneva and some of them are sold in second-cycle countries. Improved procedures have since been introduced in the Market Development Section to provide a better monitoring of sales partners' orders.

Write-offs of cash receivable and property

121. The Board was informed by the Administration that after due consultation with UNICEF offices and, where appropriate, with donors, 1993 income had been adjusted to reflect reduction of accounts for prior years. Government and non-governmental receivables totalling $12.9 million were written off for the biennium 1992-1993, comprising $2.6 million in general resources and $10.3 million in supplementary funds. In addition, $102,526 of accounts receivable and $1,990,938 in obsolete inventory were written off against Greeting Card and related Operations income as of the campaign year ended April 1993.

122. The Board was also informed that out of $218,866 written off as losses, $103,610 involved cash, while $115,256 pertained to the value of obsolete supplies in the UNICEF Supply Division warehouse in Copenhagen.

Cases of fraud and presumptive fraud

123. The Board was informed of 17 cases of fraud/presumptive fraud that came to light during the biennium 1992-1993. Ten cases involved thefts of cash amounting to $78,272.02. In four other cases property items, including vehicles, drugs and products of the Greeting Card and related Operations valued at $67,121.37 were stolen, some of them in emergency situations. No recoveries have been made. The remaining three cases did not result in a financial loss because of quick actions taken by UNICEF and other bodies. Four staff members were involved in these cases, while the rest were perpetrated by persons external to UNICEF.

Acknowledgement

124. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to the auditors by the Executive Director, his officers and members of their staff.

(Signed) John BOURN
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

30 June 1994

ANNEX I

Statement of liquidity position as at 31 December 1993

(United States dollars)

	1993	1991
1. The computation of the UNICEF liquidity position will take into consideration the following short-term assets and liabilities:		
Short-term assets		
Cash holdings a/	371 189 109	356 142 630
Contributions receivable for current and prior years	220 535 477	288 926 067
Accounts receivable advances and deposits	156 272 599	156 969 435
Inventories	44 918 239	40 505 223
Total short-term assets	792 915 424	842 543 355
Short-term liabilities		
Contributions for following years received in advance (schedule 8)	74 985 243	57 116 549
Income received in advance for Greeting Card and related Operations	529 333	466 149
Accounts payable and other unliquidated obligations	132 719 912	77 422 654
	208 234 488	135 005 352
Supplementary fund commitments	343 857 384	361 519 339
Total short-term liabilities	552 091 872	496 524 691
2. Change in UNICEF liquidity between 31 December 1993 and 31 December 1991		
Short-term assets	792 915 424	842 543 355
Short-term liabilities	552 091 872	496 524 691
	240 823 552	346 018 664
Decrease in liquidity as at 31 December 1993	(105 195 112)	
3. Liquidity ratio		
Short-term assets	792 915 424	842 543 355
Short-term liabilities	552 091 872	496 524 691
Ratio	1.43:1	1.69:1

a/ Exclude cash held in trust of $77,388,211.

ANNEX II

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1991 a/

I. RECOMMENDATION 7 (a)

1. To ensure a significant reduction in overexpenditures on supplementary-funded projects:

(a) The flow of financial information between headquarters locations and field offices should be further improved to expedite the reconciliation of project expenditures;

(b) The Global Field Support System should be expanded to include the automatic "lock-up" facility to enhance expenditure monitoring in field offices.

Measures taken by the Administration

2. The Administration continues to give priority attention to the issue of overexpenditure in its programme and administrative budgets. In addition to other measures already taken, a special report on overexpenditures in the programme budgets is now prepared and sent to the field offices on a monthly basis to facilitate: (a) the review of transactions that caused the overexpenditures; (b) the reconciliation of field office records with the headquarters report; and (c) the immediate preparation of the necessary adjustments to the accounts.

3. It was also reported that an automatic "lock-up" facility was included in version 1.5 of the global field support system released to the field offices in December 1992. This version of the support system has the facility of checking funds availability at various levels, i.e., at budget-allotment levels, at the obligating level and at the payment level. The system can inhibit any financial activity that would be in excess of the authorized funds at those levels.

4. In addition, the following steps were taken in 1993:

(a) In July 1993, the "external payments" system was implemented. External payments are defined as charges made against a budget of a particular office by other offices. The new system provides New York headquarters with the facility to download the external payments on to a diskette and allows the field offices to upload such data into their local databases. This process ensures completeness of database information at the field office level;

(b) The new registration system of the accounting system was designed and partially implemented in 1993, with full implementation targeted for 1994. With the new system, accounting entries giving rise to overexpenditures, which have been accepted at offices outside New York headquarters, will be highlighted. This will facilitate follow-up action by headquarters.

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a/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 5B (A/47/5/Add.2), sect. II, para. 7.

5. In 1994, the Administration will evaluate the effectiveness of the controls that have been put in place.

Comments of the Board

6. The recommendations have been implemented. The overexpenditure on supplementary-funded projects of $7 million in the past biennium stood at $3.4 million as at 31 December 1993, of which $2.1 million was caused by the revaluation of contributions receivable rather than inadequate expenditure monitoring. The Board will keep the new measures introduced in 1993 in mind in its future audits.

II. RECOMMENDATION 7 (b)

7. To make the procurement services self-sustaining, the following measures should be taken:

(a) Staff costs charged to the procurement services account should be reviewed and appropriate reductions made. In the future the number of posts should be commensurate with the volume of projected procurement services;

(b) Expenditure monitoring should be strengthened to keep operation costs down;

(c) The present rate of handling charges should be reviewed to reflect operation costs.

Measures taken by the Administration

8. The Administration has taken steps to ensure that procurement services activities are self-sustaining. In the light of the changes listed below, the administration anticipates that income from handling charges will now be sufficient to cover the expenditures related to the procurement services account:

(a) As the Executive Board was advised in 1993, after a review of the reasonableness of the handling charges, the rates have been increased from 4 to 6 per cent for warehouse and vaccine orders and from 6 to 8 per cent for non-warehouse items with effect from 1 July 1992;

(b) Effective 1994, the number of posts charged to procurement services income has been reduced from 57 to 38. This reduction was reflected in documents E/ICEF/1993/AB/L.1 and Corr.1 and 2, submitted to the Executive Board at its 1993 regular session.

9. Further, the monitoring of income and expenditure in connection with procurement services is now managed entirely by one office. This will ensure a more effective control of the costs of providing the service than the previous procedures where the monitoring responsibility was split between two offices.

Comments of the Board

10. The Board's recommendations on procurement services have been effectively implemented.

III. RECOMMENDATION 7 (c)

11. With regard to cash advances to Governments:

(a) UNICEF should rededicate itself to ensuring full compliance by its field offices with the requirement on the release of new advances (now referred to as "cash assistance") only upon the liquidation of prior ones;

(b) Field offices should provide yearly estimates of cash assistance required for disbursement to Governments in the course of the year;

(c) A separate input code should be introduced to record cash assistance paid out so that a global figure can be obtained for purposes of control and follow-up.

Measures taken by the Administration

12. The accounting instruction redefining the accounting procedures, entries and a separate input code for cash assistance was issued in October 1993. In 1994, the Administration will evaluate implementation of the instruction by the field offices, determine areas for improvements and provide assistance and follow-up where necessary.

Comments of the Board

13. Further measures put in place by the Administration in October 1993 have shown some improvement in accounting for the cash assistance to Governments as at 31 December 1993. The effect of these measures on the provision of yearly estimates of cash assistance requirement is not certain. The Board will keep this in view in its future monitoring of the effects of the new measures.

IV. RECOMMENDATION 7 (d)

14. The payments of salary allowances and other cash incentives to government employees involved in the implementation of UNICEF-assisted programmes should be discontinued, pending the development of an appropriate policy for consistent application worldwide.

Measures taken by the Administration

15. In line with the recommendation made by the auditors in their follow-up of this recommendation, the Administration prepared preliminary policy guidelines on the payment of salary and salary incentives to government employees working in UNICEF-assisted programmes and projects. The Joint Consultative Group on Policy is now in the final stage of the study on this issue. As soon as the final results of the study are ready, the Administration will review the

preliminary guidelines and ensure that these are aligned with the recommendation of the Working Group of the Joint Consultative Group on Policy.

Comments of the Board

16. The Joint Consultative Group on Policy is yet to produce a common policy for application by United Nations organizations. The preliminary guidelines produced by UNICEF in January 1994 aim at establishing equity and transparency in the payment of salary supplements. Their effectiveness will be assessed in future audits.

V. RECOMMENDATION 7 (e)

17. Decisions taken in emergency situations should be regularly reviewed to establish their continuing validity to ensure that services are provided with due regard to economy.

Measures taken by the Administration

18. The Administration has taken all steps to implement the recommendation and is confident that no further action is necessary.

Comments of the Board

19. The Board's review in the biennium 1992-1993 did not disclose uneconomical acquisition of services in emergency programmes.

VI. RECOMMENDATION 7 (f)

20. UNICEF should reassess the adequacy and appropriateness of its present liquidity policy, given the recurring significant excesses over the established requirement.

Measures taken by the Administration

21. As the Executive Board was advised at its 1993 regular session, excess liquidity was not the result of the liquidity policy itself, but the result of income exceeding projections and programme expenditure not meeting projections. The Administration will assess the organization's latest liquidity position in the light of income and expenditures for the biennium 1992-1993.

22. Further, after their second interim audit for the biennium 1992-1993, the auditors suggested that a revised format for the presentation of the liquidity position be prepared. In the process, the administration will take into account improved transparency in financial reporting.

Comments of the Board

23. The revised format for the presentation of the liquidity position has ensured transparency by correcting some of the distortions. Increased programme

expenditures have also eroded the excess liquidity. The liquidity policy will be monitored against the new liquidity trend in future audits.

VII. RECOMMENDATION 7 (g)

24. In keeping with current United Nations practice, the value of non-expendable property, of which the ownership remains with UNICEF, should be disclosed in a note to the financial statements.

Measures taken by the Administration

25. The value of non-expendable property submitted by the UNICEF offices was disclosed in the notes to the financial statements for the year ended 31 December 1992. The value, as at the end of 1993, will also be disclosed in the notes to the financial statements for the biennium ended 31 December 1993.

Comments of the Board

26. The recommendation has been fully implemented.

VIII. RECOMMENDATION 7 (h)

27. In the Greeting Card and related Operations, the effects of unfavourable exchange-rate fluctuations should be minimized by resolving the timing difference in the recognition of sales at the balance sheet date (30 April) and the dates actual payments are made by sales partners (after 31 August).

Measures taken by the Administration

28. The Administration has recommended the incorporation of a clause in the draft recognition and cooperation agreement which calls for a remittance date that is closer to the balance sheet date of 30 April than 31 August. This draft agreement, when finalized, will be submitted to the National Committees for UNICEF for their concurrence.

Comments of the Board

29. The recommendation has not been implemented.

IX. RECOMMENDATION 7 (i)

30. Unless otherwise specified by donors, all multi-year contributions received should be recognized as income to the supplementary fund in accordance with the donor's intent as specified in the disbursement schedules.

Measures taken by the Administration

31. The Administration has finalized the financial circular, which clearly defines the income recognition policies of the organization. After its issuance

in 1994, the Administration will monitor implementation thereof to ensure adherence to the policies.

32. The Administration continues to exert efforts to obtain relevant information on the disbursement schedule, the currency of payment and the status of parliamentary approval.

Comments of the Board

33. Transparency in the financial reporting of contributions has improved. Adherence to the new policies on income recognition will be monitored in future audits.

X. RECOMMENDATION 7 (j)

34. Necessary assistance should be provided to facilitate the completion of the clean-up of the staff personal accounts.

Measures taken by the Administration

35. The review of balances in the staff personal accounts that were identified for inclusion in the clean-up has been completed. The Administration will ensure that the necessary adjustments noted during the review process are completed in 1994. Further, in 1993, the Administration took the following steps to emphasize the importance of the account:

(a) A new accounting instruction on staff personal accounts was issued;

(b) The Comptroller sent a letter to all UNICEF offices emphasizing the need for adherence to financial and accounting policies as these relate to staff personal accounts;

(c) A new system to monitor advances and their recoveries for staff under the New York headquarters payroll has been developed and is in its initial stage of implementation.

36. In 1994, the Administration will monitor compliance with the instructions and ensure follow-up action where necessary. Further, the Administration will evaluate the operation of the new system for efficiency and effectiveness.

Comments of the Board

37. As at 31 December 1993, the clean-up of balances in the staff personal accounts have been completed for only staff payrolled out of New York Headquarters. A new personal advances and recoveries system developed to monitor the staff personal accounts will be implemented in 1994. The Board's further comments are included in paragraphs 40-43 of the present report.

III. AUDIT OPINION

We have examined the following appended financial statements numbered I to IX, properly identified, and the relevant schedules, numbered 1 to 12, and the supporting explanatory notes of the United Nations Children's Fund for the financial period ended 31 December 1993, in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the organization as at 31 December 1993 and the results of the operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of United Nations Children's Fund financial statements, as provided for in the Financial Regulations.

(Signed) John BOURN
Comptroller and Auditor General of
the United Kingdom of Great Britain
and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Codanda Ganapathy SOMIAH
Comptroller and Auditor General
of India

30 June 1994

IV. FINANCIAL STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1993

STATEMENT I

STATEMENT OF INCOME AND EXPENDITURES FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

		1992-1993			1990-1991		
		General resources	Supplementary funds	Total	General resources	Supplementary funds	Total
INCOME							
Contributions from Governments	(schedule 1)	783,952,421	442,904,691	1,226,857,112	794,439,778	381,982,247	1,176,422,025
Contributions from non-governmental sources	(schedule 1)	47,710,701	247,517,418	295,228,119	44,854,015	186,667,970	231,521,985
Greeting Card and related Operations		190,259,790		190,259,790	159,384,247		159,384,247
United Nations system	(schedule 1)		68,245,426	68,245,426		21,319,792	21,319,792
Other income	(schedule 2)	92,787,691		92,787,691	74,901,936		74,901,936
Translation adjustment		(56,033,510)	(11,509,161)	(69,542,671)	(36,784,163)	1,052,352	(35,731,811)
TOTAL INCOME		1,056,677,093	747,158,374	1,803,835,467	1,036,795,813	591,022,361	1,627,818,174
EXPENDITURES							
For programme cooperation from:							
General resources		802,837,771		802,837,771	637,286,799		637,286,799
Programme support services	(statement VIII)	185,440,429		185,440,429	167,140,027		167,140,027
Supplementary funds other than United Nations system			692,525,206	692,525,206		518,389,115	518,389,115
United Nations system			52,147,093	52,147,093		19,745,789	19,745,789
Total programme cooperation		988,278,200	744,672,299	1,732,950,499	804,426,826	538,134,904	1,342,561,730
Administrative services	(statement VIII)	172,902,947		172,902,947	143,111,786		143,111,786
TOTAL EXPENDITURES		1,161,181,147	744,672,299	1,905,853,446	947,538,612	538,134,904	1,485,673,516
EXCESS OF INCOME OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER INCOME) BEFORE WRITE-OFF		(104,504,054)	2,486,075	(102,017,979)	89,257,201	52,887,457	142,144,658
Write-off of pledges and other items		3,013,449	20,148,030	23,161,479	2,678,423	5,356,242	8,034,665
EXCESS OF INCOME OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER INCOME) AFTER WRITE-OFF		(107,517,503)	(17,661,955)	(125,179,458)	86,578,778	47,531,215	134,109,993

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

(Signed) Lennart ABERG
Comptroller

(Signed) James P. GRANT
Executive Director

STATEMENT IA

STATEMENT OF INCOME AND EXPENDITURES FOR THE YEARS ENDED 31 DECEMBER 1992 AND 1993

(United States dollars)

	1993			1992		
	General resources	Supplementary funds	Total	General resources	Supplementary funds	Total
INCOME						
Contributions from Governments	357,900,977	180,949,707	538,850,684	426,051,444	261,954,984	688,006,428
Contributions from non-governmental sources	25,854,586	133,965,135	159,819,721	21,856,115	113,552,283	135,408,398
Greeting Card and related Operations	95,063,216		95,063,216	95,196,574		95,196,574
United Nations system		49,293,319	49,293,319		18,952,107	18,952,107
Other income	44,627,406		44,627,406	48,160,285		48,160,285
Translation adjustment	(14,818,320)	(7,112,790)	(21,931,110)	(43,215,190)	(4,396,371)	(47,611,561)
TOTAL INCOME	508,627,865	357,095,371	865,723,236	548,049,228	390,063,003	938,112,231
EXPENDITURES						
For programme cooperation from:						
General resources	412,957,964		412,957,964	389,879,807		389,879,807
Programme support services	93,251,822		93,251,822	92,188,607		92,188,607
Supplementary funds other than United Nations system		348,146,951	348,146,951		344,378,255	344,378,255
United Nations system		42,597,049	42,597,049		9,550,044	9,550,044
Total programme cooperation	506,209,786	390,744,000	896,953,786	482,068,414	353,928,299	835,996,713
Administrative services	87,019,542		87,019,542	85,883,405		85,883,405
TOTAL EXPENDITURES	593,229,328	390,744,000	983,973,328	567,951,819	353,928,299	921,880,118
EXCESS OF INCOME OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER INCOME) BEFORE WRITE-OFF	(84,601,463)	(33,648,629)	(118,250,092)	(19,902,591)	36,134,704	16,232,113
Write-off of pledges and other items	2,833,316	10,318,796	13,152,112	180,133	9,829,234	10,009,367
EXCESS OF INCOME OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER INCOME) AFTER WRITE-OFF	(87,434,779)	(43,967,425)	(131,402,204)	(20,082,724)	26,305,470	6,222,746

STATEMENT II

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1993

(United States dollars)

		1993	1991
ASSETS			
Cash holdings	(schedule 3)	448,577,320	403,264,004
Contributions receivable:			
For current and prior years	(schedule 4)	220,535,477	288,926,067
For future years	(schedule 8)	91,273,722	86,703,398
Accounts receivable, advances and deposits	(schedule 6)	156,272,599	156,969,435
Inventories	(schedule 7)	44,918,239	40,505,223
Capital assets		9,881,512	8,072,308
TOTAL ASSETS		971,458,869	984,440,435
LIABILITIES			
Contributions for following years pledged and received in advance	(schedule 8)	166,258,965	143,819,947
Income received in advance for Greeting Card and related operations		529,333	466,149
Accounts payable and other unliquidated obligations	(schedule 9)	132,719,912	77,422,654
Special accounts:			
Procurement services and other services	(schedule 10)	77,388,211	47,121,374
TOTAL LIABILITIES		376,896,421	268,830,124
FUND BALANCE	(statement III)	594,562,448	715,610,311
TOTAL LIABILITIES AND FUND BALANCE		971,458,869	984,440,435

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

(Signed) Lennart ABERG
Comptroller

(Signed) James P. GRANT
Executive Director

STATEMENT III

STATEMENT OF FUND BALANCE FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

		General resources and other funds	Supplementary funds	Total
FUND BALANCES, 1 JANUARY 1992		354,090,972	361,519,339	715,610,311
Increase in medical insurance plan		3,021,152		3,021,152
Increase in reserve for procurement services		1,145,152		1,145,152
Increase in capital asset fund		37,016		37,016
Decrease in fund for insurance		(71,725)		(71,725)
Excess of income over expenditures for the biennium ended 31 December 1993	(statement I)	(107,517,503)	(17,661,955)	(125,179,458)
FUND BALANCES, 31 DECEMBER 1993		250,705,064	343,857,384	594,562,448
COMPOSITION OF FUND BALANCES, 31 DECEMBER			1993	1991
General resources			214,494,216	322,011,720
Supplementary funds			343,857,384	361,519,339
Fund for procurement services – staff and related cost	(schedule 11)		2,000,000	854,848
Fund for insurance			228,274	300,000
Fund for medical insurance plan			7,469,419	4,448,265
Capital asset fund			26,513,155	26,476,139
TOTAL FUND BALANCE			594,562,448	715,610,311

STATEMENT IV

STATEMENT OF CASH FLOWS FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

		1993	1991
INCREASE (DECREASE) IN CASH FROM:			
Excess of income over expenditures after write-off	(statement I)	(125,179,458)	134,109,993
Adjustments to reconcile net income to net cash provided by operating activities:			
Capital asset fund		37,016	22,184,341
Interfund transfer			(22,000,000)
Fund for medical insurance plan		3,021,152	2,305,313
Fund for insurance		(71,725)	
Fund for procurement services – staff and related cost		1,145,152	23,551
Revolving fund – special events			(275,000)
Total adjustments		4,131,595	2,238,205
Contributions receivable for current and prior years		68,390,590	(66,055,454)
Contributions receivable for future year		(4,570,325)	(33,549,136)
Accounts receivable, advances and deposits		696,836	(27,649,801)
Inventories		(4,413,016)	(6,252,667)
Capital assets		(1,809,203)	(3,743,307)
Contributions for following years pledged and received in advance		22,439,017	84,462,754
Income received in advance for Greeting Card and related Operations		63,184	(11,531,469)
Accounts payable and other unliquidated obligations		55,297,258	32,952,770
Special accounts		30,266,838	(12,515,476)
Total changes in assets and liabilities		166,361,179	(43,881,786)
Net funds from (used in) operations		45,313,316	92,466,412
Cash and cash equivalents at beginning of biennium		403,264,004	310,797,592
Cash and cash equivalents at end of biennium		448,577,320	403,264,004

STATEMENT V

STATEMENT OF LIQUIDITY POSITION AS AT 31 DECEMBER 1993

(United States dollars)

	1993	1991
1. The computation of the UNICEF liquidity position will take into consideration the following short-term assets and liabilities:		
Short-term assets		
Cash holdings	448,577,320	403,264,004
Contributions receivable for current and prior years	220,535,477	288,926,067
Contributions receivable for future years	91,273,722	86,703,398
Accounts receivable advances and deposits	156,272,599	156,969,435
Inventories	44,918,239	40,505,223
Total short-term assets	961,577,357	976,368,127
Short-term liabilities		
Contributions for following years received in advance	166,258,965	143,819,947
Income received in advance for Greeting Card and related Operations	529,333	466,149
Accounts payable and other unliquidated obligations	132,719,912	77,422,654
Special accounts - procurement services and other services	77,368,211	47,121,374
	376,896,421	268,830,124
Supplementary fund commitments	343,857,384	361,519,339
Total short-term liabilities	720,753,805	630,349,463
2. Change in UNICEF liquidity between 31 December 1993 and 31 December 1991		
Short-term assets	961,577,357	976,368,127
Short-term liabilities	720,753,805	630,349,463
	240,823,552	346,018,664
Decrease in liquidity as at 31 December 1993	(105,195,112)	
3. Liquidity ratio		
Short-term assets	961,577,357	976,368,127
Short-term liabilities	720,753,805	630,349,463
Ratio	1.3 : 1	1.5 : 1

STATEMENT VI

STATUS OF FUNDING FOR APPROVED GENERAL RESOURCES AND SUPPLEMENTARY FUNDS AS AT 31 DECEMBER 1993

(United States dollars)

	General resources	Supplementary funds		Total
		Governments and others	United Nations system	
Unspent balances of programmes as at 1 January 1992	1,186,282,728	436,850,190	13,517,259	1,636,650,177
Approved at the Executive Board sessions a/				
New programmes	1,251,050,580			1,251,050,580
Programme deficits	630,370			630,370
Made between Executive Board sessions b/	77,285,300	688,680,153	64,716,720	830,682,173
Write-off of pledges		(20,107,281)	(40,750)	(20,148,031)
Programme cancellations c/	(62,572,455)			(62,572,455)
Savings of 1992-1993 budget	(15,776,719)			(15,776,719)
Recovery from packing and assembly activities	(12,834,212)			(12,834,212)
	2,424,065,592	1,105,423,062	78,193,229	3,607,681,883
Expenditures	1,161,181,147	692,525,206	52,147,093	1,905,853,446
Unspent balances of programmes as at 31 December 1993	1,262,884,445	412,897,856	26,046,136	1,701,828,437
Fund balance as at 31 December 1993	214,494,216	321,302,048	22,555,336	558,351,600
Translation adjustment, 1987-1993		1,840,451		1,840,451
Subtotal	214,494,216	323,142,499	22,555,336	560,192,051
To be financed from future income	1,048,390,229	89,755,357	3,490,800	1,141,636,386

a/ E/ICEF/1992/14, E/ICEF/1992/P/L.2, E/ICEF/1992/P/L.45, E/ICEF/1993/P/L.2, E/ICEF/1993/P/L.3, E/ICEF/1993/P/L.26, E/ICEF/1993/P/L.31, E/ICEF/1993/P/L.32, E/ICEF/1993/P/L.34, E/ICEF/1993/CRP.39, E/ICEF/1993/AB/L.14 and E/ICEF/1993/CRP.38.

b/ E/ICEF/1992/P/L.50 and E/ICEF/1993/P/L.31.

c/ E/ICEF/1994/P/L.39.

STATEMENT VII

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPLEMENTARY FUNDS AND FUNDS FROM THE UNITED NATIONS SYSTEM FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
AFRICA					
Angola	15,161,243	26,229,324	41,390,567	26,717,848	14,672,719
Benin	4,418,266	5,038,004	9,456,270	6,412,084	3,044,186
Botswana	1,418,423	2,422,616	3,841,039	2,451,800	1,389,239
Burkina Faso	3,076,640	7,648,821	10,725,461	7,293,014	3,432,447
Burundi	1,769,714	10,764,046	12,533,760	5,631,956	6,901,804
Cameroon	4,114,985	1,087,774	5,202,739	3,046,707	2,156,032
Cape Verde	2,576,205	1,921,220	4,497,425	2,687,077	1,810,348
Central African Republic	1,240,421	8,670,827	9,911,248	3,775,135	6,136,113
Chad	5,770,166	3,229,690	8,999,856	5,729,841	3,270,015
Comoros	468,371	1,661,000	2,129,371	1,198,665	930,706
Congo	1,082,942	5,027,050	6,109,992	2,246,852	3,863,140
Côte d'Ivoire	465,172	8,121,625	8,586,797	3,225,329	5,361,468
Equatorial Guinea	1,693,442	1,280,420	2,973,862	2,269,304	704,558
Ethiopia	15,531,783	59,204,960	74,736,743	50,425,239	24,311,504
Eritrea		5,696,661	5,696,661	448,361	5,248,300
Gabon		2,250,000	2,250,000	312,541	1,937,459
Gambia	215,302	3,923,952	4,139,254	1,427,097	2,712,157
Ghana	11,927,191	2,473,351	14,400,542	8,511,123	5,889,419
Guinea	6,074,075	3,458,484	11,532,559	6,792,163	4,740,396
Guinea-Bissau	1,750,514	2,820,818	4,571,332	3,416,099	1,155,233
Kenya	7,491,015	29,736,364	37,227,379	29,353,419	7,873,960
Lesotho	175,229	7,596,738	7,771,967	3,250,948	4,521,019
Liberia	9,364,914	13,463,865	22,828,779	20,015,048	2,813,731
Madagascar	9,834,907	8,168,428	18,003,335	12,126,374	5,876,961
Malawi	2,003,572	22,475,154	24,478,726	12,331,506	12,147,220
Mali	6,050,664	28,036,609	34,087,273	13,337,533	20,749,740
Mauritania	943,351	7,679,742	8,623,093	3,269,195	5,353,898
Mauritius	778,587	1,550,000	2,328,587	1,254,102	1,074,485
Mozambique	37,244,619	32,665,256	69,909,875	52,567,662	17,342,213
Namibia	3,088,460	12,608,275	15,696,735	8,213,914	7,482,821
Niger	5,584,671	7,173,241	12,757,912	6,446,327	6,311,585
Nigeria	59,512,012	11,694,498	71,206,510	35,991,812	35,214,698
Rwanda	2,778,919	15,553,080	18,331,999	9,138,435	9,193,564
Sao Tome and Principe	2,386,773	252,342	2,639,115	1,461,554	1,177,561
Senegal	3,226,785	22,674,344	25,901,129	8,112,988	17,788,141
Sierra Leone	7,455,184	3,005,083	10,460,267	7,112,442	3,347,825
Somalia	7,488,591	74,789,529	82,278,120	60,165,781	22,112,339
South Africa		5,286,081	5,286,081	3,691,372	1,594,709
Swaziland	2,342,178	122,140	2,464,318	1,840,430	623,888

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Togo	4,367,627	1,055,519	5,423,146	4,214,855	1,208,291
Uganda	43,980,129	4,731,359	48,711,488	33,695,963	15,015,525
United Republic of Tanzania	17,981,630	39,085,454	57,067,084	30,132,871	26,934,213
Zaire	9,594,597	22,493,221	32,087,818	18,146,223	13,941,595
Zambia	7,795,067	10,698,849	18,493,916	10,295,649	8,198,267
Zimbabwe	6,451,198	14,717,112	21,168,310	10,025,594	11,142,716
Regional	4,817,769	186,849	5,004,618	3,391,926	1,612,692
Area total	343,493,283	560,429,775	903,923,058	543,602,158	360,320,900
THE AMERICAS AND THE CARIBBEAN					
Argentina	3,361,910	1,578,854	4,940,764	2,867,932	2,072,832
Belize	123,459	3,818,392	3,941,851	1,688,818	2,253,033
Bolivia	5,306,443	17,024,391	22,420,834	9,839,967	12,580,867
Brazil	9,089,955	15,965,430	25,055,385	15,299,321	9,756,064
Chile	3,047,253	200,000	3,247,253	2,178,182	1,069,071
Colombia	2,348,020	6,985,166	9,334,186	3,625,838	5,708,348
Costa Rica	12,233	3,750,284	3,762,517	1,462,121	2,300,396
Cuba	13,737	5,073,893	5,087,630	2,025,949	3,061,681
Dominica	7,590		7,590		7,590
Dominican Republic	116,624	4,930,418	5,047,042	2,137,752	2,909,290
Ecuador	1,630,666	10,911,974	12,542,640	3,496,800	9,045,840
El Salvador	543,707	5,713,757	6,257,464	2,464,363	3,793,101
Guatemala	799,258	7,089,896	7,889,155	3,815,199	4,073,956
Guyana	820,267	1,568,000	2,388,267	1,376,895	1,011,372
Haiti	7,170,289	4,258,380	11,428,669	7,238,562	4,189,067
Honduras	2,969,947	752,775	3,722,722	2,144,176	1,578,546
Jamaica	1,302,290	6,103,512	7,405,802	2,919,948	4,485,854
Mexico	6,078,159	3,131,271	9,209,430	6,713,378	2,496,052
Nicaragua	1,467,252	8,136,611	9,623,863	3,339,283	6,284,580
Panama		3,750,000	3,750,000	1,520,978	2,229,022
Paraguay	621,049	3,274,006	3,895,055	2,542,920	1,352,135
Peru	1,237,863	11,648,474	12,886,337	5,691,750	7,194,587
Saint Lucia	10,244	(10,244)			
Uruguay	61,046	3,840,580	3,901,626	989,753	2,911,873
Venezuela	3,022,846	355,030	3,377,876	1,956,924	1,420,952
Regional	20,527,541	14,189,791	34,717,332	16,787,156	17,930,176
Area total	71,800,829	144,040,841	215,841,270	104,124,965	111,716,305
EAST ASIA AND THE PACIFIC					
Cambodia	11,432,667	25,757,729	37,190,396	27,037,737	10,152,659
China	40,921,271	37,556,016	78,477,287	39,496,141	38,981,146
Democratic People's Republic of Korea	413,335	6,086,665	6,500,000	0 1,180,696	0 5,319,304

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Indonesia	53,027,088	(2,439,519)	50,587,569	28,540,609	22,046,960
Lao People's Democratic Republic	2,980,745	11,572,623	14,553,368	5,325,474	9,227,894
Malaysia	257,484	3,492,516	3,750,000	1,171,592	2,578,408
Mongolia	2,089,261		2,089,261	1,249,694	839,567
Myanmar	21,440,262	1,784,219	23,224,501	14,052,762	9,171,739
Pacific Island countries	508,648	8,198,327	8,706,975	3,539,972	5,167,003
Papua New Guinea	765,144	5,266,000	6,031,144	1,976,312	4,054,832
Philippines	16,546,865	29,760,834	46,307,699	18,322,952	27,984,747
Republic of Korea	669,067	400,000	1,069,067	1,025,331	43,736
Thailand	6,891,210	5,229,283	12,120,493	9,120,160	3,000,333
Viet Nam	36,186,964	13,924,705	50,111,669	27,801,543	22,310,126
Regional	1,823,999		1,823,999		1,823,999
Area total	195,954,030	148,589,398	342,543,428	179,840,975	162,702,453
SOUTH ASIA					
Afghanistan	4,239,805	21,428,303	25,668,108	17,543,856	8,122,252
Bangladesh	58,099,818	78,511,912	136,611,530	72,564,945	64,046,585
Bhutan	2,379,477	6,063,765	8,443,242	4,660,396	3,782,846
India	214,885,514	53,490,193	268,375,707	120,674,190	147,701,517
Maldives	1,540,840	1,388,559	2,929,499	2,154,065	775,434
Nepal	10,252,995	27,282,396	37,535,391	16,548,255	20,987,136
Pakistan	18,457,447	60,891,776	79,349,223	28,940,630	50,408,593
Sri Lanka	7,577,887	6,745,179	14,323,066	7,562,162	6,760,904
Regional		1,500,000	1,500,000	461,552	1,038,448
Area total	317,433,583	257,300,183	574,733,766	271,110,051	303,623,715
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,332,901	1,007,055	4,339,956	2,289,758	2,050,198
Djibouti	1,270,121	1,482,347	2,752,468	2,399,643	352,825
Egypt	12,773,521	5,060,233	17,833,754	12,447,978	5,385,776
Iran (Islamic Republic of)	3,767,540	5,088,118	8,855,658	3,864,987	4,990,671
Iraq	15,308,291	94,442,931	109,751,222	83,868,614	25,882,608
Jordan	3,573,040	4,704,727	8,277,767	4,054,706	4,223,061
Kuwait	79,337	46,000	125,337	23,191	102,146
Lebanon	1,295,014	7,239,109	8,534,123	4,435,039	4,099,084
Morocco	507,600	13,053,058	13,560,658	6,342,594	7,218,064
Oman	3,421,333		3,421,333	1,510,034	1,911,299
Palestinian children and mothers	1,187,810	5,072,566	6,260,176	3,334,833	2,925,543
Sudan	45,774,077	47,026,197	92,800,274	60,661,453	32,138,821
Syrian Arab Republic	1,965,688	1,900,000	3,865,688	1,820,718	2,044,970
Tunisia	3,997,943	560,000	4,557,943	2,183,468	2,374,475
Turkey	12,491,434	455,067	12,946,501	8,314,137	4,632,364

STATEMENT VII (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Yemen	7,194,299	14,163,162	21,357,461	5,741,514	15,615,947
Regional	49,538		49,538	7,624	41,914
Area total	117,989,267	201,300,570	319,289,857	203,300,091	115,989,766
CENTRAL AND EASTERN EUROPE AND NEW INDEPENDENT STATES					
Albania	627,000	3,679,257	4,306,257	1,311,030	2,995,227
Armenia		2,653,995	2,653,995	779,196	1,874,799
Azerbaijan		2,658,797	2,658,797	1,045,531	1,613,266
Bulgaria	47,952		47,952	47,404	548
Belarus		496,825	496,825	460,753	36,072
Georgia		1,267,278	1,267,278	677,377	589,901
Kazakhstan		2,000,000	2,000,000	119,154	1,880,846
Kyrgyzstan		2,370,000	2,370,000	504,517	1,865,483
Romania	1,495,665	2,104,863	3,600,528	2,020,117	1,580,411
Russian Federation	43,473	3,996,103	4,039,576	2,192,273	1,847,303
Tajikistan		3,055,030	3,055,030	520,346	2,534,684
Turkmenistan		2,000,000	2,000,000	169,881	1,830,119
Ukraine		2,228,778	2,228,778	1,970,839	257,939
Uzbekistan		2,000,000	2,000,000	40,553	1,959,447
Yugoslavia (former)	1,337,986	47,588,391	48,926,377	33,267,761	15,658,616
Area total	3,552,076	78,099,317	81,651,393	45,126,732	36,524,661
GLOBAL ASSISTANCE					
Interregional Fund for Programme Preparation, Promotion and Evaluation	30,937,903	17,453,214	48,391,117	22,461,708	25,929,409
Regional funds	39,399,234	49,015,577	88,414,811	41,641,985	46,772,826
Programme Funds for the 1990s Goals	114,293,053	91,371,775	205,664,828	119,357,205	86,307,623
Emergency Programme Fund a/	3,653,776	21,683,789	25,337,565	11,234,738	14,102,827
International Child Development Centre	7,096,363	4,995,018	12,091,381	5,709,462	6,381,919
Parliamentarians and the media	92,653		92,653		92,653
Total global assistance	195,472,982	184,519,373	379,992,355	200,405,098	179,587,257
TOTAL PROGRAMME ASSISTANCE	1,245,895,870	1,572,279,257	2,817,975,127	1,547,510,070	1,270,465,057
Programme support services	203,687,194	187,981,511	391,668,705	198,274,641	193,394,064
Administrative services	187,267,113	223,605,150	410,872,263	172,902,947	237,969,316

STATEMENT VII (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Recovery from packing and assembly activities		(12,834,212)	(12,834,212)	(12,834,212)	
TOTAL BUDGET	390,954,307	398,752,449	789,706,756	358,343,376	431,363,380
TOTAL ASSISTANCE	1,636,650,177	1,971,031,706	3,607,681,883	1,905,853,446	1,701,828,437

a/ In 1992, the Executive Director made a total allocation of $7,234,100 from the Emergency Programme Fund (EPF) as follows: $672,000 to the African emergency; $260,000 to Haiti; $838,911 to the Russian Federation; $500,000 to Kenya; $129,000 to Lebanon; $20,000 to Mauritania; $71,500 to Cameroon; $150,000 to Namibia; $150,000 to Zimbabwe; $150,000 to Zambia; $53,689 to Malawi; $200,000 to Ecuador; $170,000 to Madagascar; $500,000 to Mozambique; $300,000 to Sri Lanka; $1,000,000 to Iraq; $570,000 to Tajikistan; $999,000 to the Central Asian Republics and $500,000 to Albania.

In 1993, the Executive Director made a total allocation of $6,074,782 from EPF as follows: $2,024,000 to the African emergency; $625,382 to Haiti; $350,000 to Georgia; $484,200 to Rwanda; $150,000 to Yemen; $100,000 to Cuba; $100,000 to Ecuador; $125,000 to Côte d'Ivoire; $70,300 to Djibouti; $300,000 to Lebanon; $220,000 to Sierra Leone; $388,000 to Nepal; $100,000 to Peru; $77,000 to Ghana; $65,000 to Honduras; $100,000 to Burundi; $72,000 to the United Republic of Tanzania; $200,000 to Liberia; $120,000 to Cambodia; $200,000 to the Eastern and Southern Africa Regional Office, and $203,200 to the West and Central Africa Regional Office. In addition, the allocations made in 1992 for $1,000,000 to Iraq and and $500,000 to Albania were cancelled in 1993.

STATEMENT VII – 1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
AFRICA					
Angola	8,666,969	(36,578)	8,630,391	6,321,871	2,308,520
Benin	4,307,573	3,091,702	7,399,275	5,354,754	2,044,521
Botswana	1,281,558	2,273,309	3,554,867	2,255,695	1,299,172
Burkina Faso	2,596,831	6,949,998	9,546,829	6,685,089	2,861,740
Burundi	938,806	8,113,861	9,052,667	4,081,565	4,971,102
Cameroon	3,874,968	468,408	4,343,376	2,740,496	1,602,880
Cape Verde	629,955	1,947,408	2,577,363	1,722,374	854,989
Central African Republic	317,678	7,184,185	7,501,863	2,805,161	4,696,702
Chad	4,660,871	461,139	5,122,010	4,581,463	540,547
Comoros	272,423	1,681,000	1,953,423	1,043,676	909,747
Congo	549,864	4,702,545	5,252,409	1,937,657	3,314,752
Côte d'Ivoire	92,504	7,607,496	7,700,000	2,771,233	4,928,767
Equatorial Guinea	1,693,442		1,693,442	1,558,604	134,838
Ethiopia	7,409,844	44,997,388	52,407,232	34,907,094	17,500,138
Gabon		2,250,000	2,250,000	312,541	1,937,459
Gambia	198,012	3,696,039	3,894,051	1,369,649	2,524,402
Ghana	9,553,089	751,830	10,304,919	6,289,470	4,015,449
Guinea	7,014,347	1,892,875	8,907,222	5,273,157	3,634,065
Guinea – Bissau	473,638	1,870,671	2,344,309	2,187,627	156,682
Kenya	3,858,933	4,855,825	8,714,758	8,512,951	201,807
Lesotho	(8,309)	4,994,761	4,986,452	1,934,675	3,051,777
Liberia	579,371	2,420,629	3,000,000	2,136,657	863,343
Madagascar	7,452,702	279,377	7,732,079	6,149,196	1,582,883
Malawi	(342,186)	16,842,186	16,500,000	6,325,145	10,174,855
Mali	2,118,706	23,674,257	25,792,963	9,219,362	16,573,601
Mauritania	812,005	7,479,742	8,291,747	3,210,905	5,080,842
Mauritius	774,235	1,550,000	2,324,235	1,249,750	1,074,485
Mozambique	17,561,864	1,891,684	19,453,548	17,661,280	1,792,268
Namibia	501,595	4,463,680	4,965,275	1,852,606	3,112,669
Niger	4,051,380	3,159,715	7,211,095	4,737,591	2,473,504
Nigeria	56,485,279	6,352,004	62,837,283	31,493,592	31,343,691
Rwanda	774,582	12,379,992	13,154,574	5,590,635	7,563,939
Sao Tome and Principe	2,226,399	93,194	2,319,593	1,231,280	1,088,313
Senegal	(55,105)	8,765,426	8,710,321	3,743,299	4,967,022
Sierra Leone	6,072,705	833,314	6,906,019	5,228,335	1,677,684
Somalia	2,579,792	12,400,148	14,979,940	12,456 291	2,523,649
South Africa		5,051,753	5,051,753	3,542,233	1,509,520
Swaziland	2,176,120	(49,531)	2,126,589	1,545,928	580,661
Togo	3,870,564	960,122	4,850,686	3,972,388	878,298
Uganda	14,046,037	369,494	14,415,531	9,417,631	4,997,900
United Republic of Tanzania	3,736,476	36,305,932	40,042,408	17,990,679	22,051,729

STATEMENT VII – 1 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Zaire	6,638,879	19,012,312	25,651,191	12,346,167	13,305,024
Zambia	5,978,306	1,641,344	7,619,650	4,703,468	2,916,182
Zimbabwe	5,848,679	344,296	6,192,975	2,770,768	3,422,207
Regional	3,797,940	(2,283,360)	1,514,580	541,184	973,396
Area total	206,069,321	273,711,572	479,780,893	273,763,172	206,017,721
THE AMERICAS AND THE CARIBBEAN					
Argentina	3,002,138		3,002,138	2,074,800	927,338
Belize		3,750,000	3,750,000	1,496,966	2,253,034
Bolivia	1,184,508	7,529,224	8,713,732	3,297,950	5,415,782
Brazil	4,180,707	1,200,000	5,380,707	4,485,611	995,096
Chile	3,002,921		3,002,921	1,986,051	1,016,870
Colombia	1,024,299	6,050,000	7,074,299	2,249,777	4,824,522
Costa Rica	(284)	3,750,284	3,750,000	1,452,827	2,297,173
Cuba	13,736	4,986,264	5,000,000	2,025,949	2,974,051
Dominican Republic	32,338	4,930,417	4,962,755	2,053,847	2,908,908
Ecuador	456,232	6,561,640	7,017,872	2,109,374	4,908,498
El Salvador	375,951	4,623,919	4,999,870	1,558,449	3,441,421
Guatemala	457,619	4,542,370	4,999,989	2,187,241	2,812,748
Guyana	696,056	1,568,000	2,264,056	1,310,184	953,872
Haiti	5,537,644	792,487	6,330,131	4,510,503	1,819,628
Honduras	2,771,153	200,000	2,971,153	2,003,911	967,242
Jamaica	751,794	1,543,000	2,294,794	1,129,730	1,165,064
Mexico	5,098,206		5,098,206	3,766,243	1,331,963
Nicaragua	(138,660)	4,999,999	4,861,339	2,092,912	2,768,427
Panama		3,750,000	3,750,000	1,520,978	2,229,022
Paraguay	242,510	3,266,838	3,509,348	2,159,151	1,350,197
Peru	89,047	7,350,186	7,439,233	3,377,575	4,061,658
Uruguay		3,750,000	3,750,000	928,707	2,821,293
Venezuela	3,022,846		3,022,846	1,919,548	1,103,298
Regional	893,473	5,667,860	6,561,333	2,563,263	3,998,070
Area total	32,694,234	80,812,488	113,506,722	54,261,547	59,245,175
EAST ASIA AND THE PACIFIC					
Cambodia	2,944,789	6,000,000	8,944,789	7,259,559	1,685,230
China	33,783,468	36,398,092	70,181,560	34,802,869	35,378,691
Democratic People's Republic of Korea	413,335	6,086,665	6,500,000	1,180,697	5,319,303
Indonesia	44,531,005		44,531,005	22,884,761	21,646,244
Lao People's Democratic Republic	1,698,772	5,791,865	7,490,637	3,571,218	3,919,419
Malaysia	257,484	3,492,516	3,750,000	1,171,592	2,578,408
Mongolia	2,089,261		2,089,261	1,249,694	839,567
Myanmar	20,118,261	1,856,774	21,975,035	12,775,083	9,199,952

STATEMENT VII – 1 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Pacific Island countries	256,398	6,894,170	7,150,568	2,953,837	4,196,731
Papua New Guinea	734,869	5,260,000	5,994,869	1,971,941	4,022,928
Philippines	8,562,519	23,973,449	32,535,968	9,129,495	23,406,473
Republic of Korea	624,056	400,000	1,024,056	1,007,073	16,983
Thailand	4,568,667	1,500,000	6,068,667	4,754,900	1,313,767
Viet Nam	33,249,794	2,055,548	35,305,342	18,281,590	17,023,752
Area total	153,832,678	99,709,079	253,541,757	122,994,309	130,547,448
SOUTH ASIA					
Afghanistan	2,026,748	15,891,054	17,917,802	11,205,757	6,712,045
Bangladesh	28,953,074	44,894,099	73,847,173	36,767,874	37,079,299
Bhutan	105,440	4,891,019	4,996,459	2,205,992	2,790,467
India	156,059,641		156,059,641	59,430,488	96,629,153
Maldives	599,827	1,341,531	1,941,358	1,403,674	537,684
Nepal	3,528,279	22,069,712	25,597,991	9,869,536	15,728,455
Pakistan	3,692,808	68,502,426	72,195,234	24,376,654	47,818,580
Sri Lanka	1,365,455	5,700,760	7,066,215	3,006,254	4,059,961
Regional		1,500,000	1,500,000	461,552	1,038,448
Area total	196,331,273	164,790,600	361,121,873	148,727,781	212,394,092
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,321,852	610,230	3,932,082	2,289,758	1,642,324
Djibouti	464,619	1,181,963	1,646,582	1,378,387	268,195
Egypt	11,818,297	4,716,149	16,534,446	11,367,756	5,166,690
Iran (Islamic Republic of)	1,683,956	5,247,962	6,931,918	2,058,245	4,873,673
Iraq	1,464,002	10,660,475	12,124,477	10,091,978	2,032,499
Jordan	1,327,034	4,704,727	6,031,761	2,123,257	3,908,504
Lebanon	(45,572)	5,045,572	5,000,000	2,028,125	2,971,875
Morocco	104,877	13,116,850	13,221,727	5,962,644	7,259,083
Oman	3,285,756		3,285,756	1,415,172	1,870,584
Palestinian children and mothers	1,174,643	4,176,895	5,351,538	2,611,611	2,739,927
Sudan	21,026,934	4,469,861	25,496,795	15,672,807	9,823,988
Syrian Arab Republic	1,941,417	2,000,000	3,941,417	1,896,447	2,044,970
Tunisia	3,820,013	115,000	3,935,013	1,890,449	2,044,564
Turkey	9,001,923	(80,939)	8,920,984	4,408,985	4,511,999
Yemen	6,019,327	13,140,853	19,160 180	4,920,801	14,239,379
Area total	66,409,078	69,105,598	135,514,676	70,116,422	65,398,254

STATEMENT VII – 1 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
CENTRAL AND EASTERN EUROPE AND NEW INDEPENDENT STATES					
Albania		3,000,000	3,000,000	647,104	2,352,896
Armenia		2,000,000	2,000,000	779,196	1,220,804
Azerbaijan		2,000,000	2,000,000	912,915	1,087,085
Kazakhstan		2,000,000	2,000,000	119,154	1,880,846
Kyrgyzstan		2,000,000	2,000,000	504,517	1,495,483
Tajikistan		2,000,000	2,000,000	520,346	1,479,654
Turkmenistan		2,000,000	2,000,000	169,881	1,830,119
Uzbekistan		2,000,000	2,000,000	40,553	1,959,447
Yugoslavia (former)		4,530,748	4,530,748	4,535,381	(4,633)
Area total		21,530,748	21,530,748	8,229,047	13,301,701
GLOBAL ASSISTANCE					
Interregional Fund for Programme Preparation, Promotion and Evaluation	30,842,863	17,361,582	48,204,445	22,275,539	25,928,906
Regional funds	31,337,084	30,408,204	61,745,288	24,653,496	37,091,792
Programme Funds for the 1990s Goals	74,158,114	59,916,755	134,074,869	66,581,720	67,493,149
Emergency Programme Fund	3,653,776	21,683,789	25,337,565	11,234,738	14,102,827
Total global assistance	139,991,837	129,370,330	269,362,167	124,745,493	144,616,674
TOTAL PROGRAMME ASSISTANCE	795,328,421	839,030,415	1,634,358,836	802,837,771	831,521,065
Programme support services	203,687,194	187,981,511	391,668,705	198,274,641	193,394,064
Administrative services	187,267,113	223,605,150	410,872,263	172,902,947	237,969,316
Recovery from packing and assembly activities		(12,834,212)	(12,834,212)	(12,834,212)	
TOTAL BUDGET	390,954,307	398,752,449	789,706,756	358,343,376	431,363,380
TOTAL ASSISTANCE	1,186,282,728	1,237,782,864	2,424,065,592	1,161,181,147	1,262,884,445

STATEMENT VII – 2

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR SUPPLEMENTARY FUNDS FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
AFRICA					
Angola	6,448,078	24,735,290	31,183,368	18,949,363	12,234,005
Benin	97,964	1,946,303	2,044,287	1,057,331	986,956
Botswana	136,865	149,307	286,172	196,105	90,067
Burkina Faso	477,424	698,823	1,176,247	607,926	568,321
Burundi	830,908	2,650,184	3,481,092	1,550,391	1,930,701
Cameroon	239,997	619,365	859,362	306,210	553,152
Cape Verde	1,946,250	(26,188)	1,920,062	964,703	955,359
Central African Republic	907,636	1,490,840	2,398,476	959,065	1,439,411
Chad	1,109,294	2,768,552	3,877,846	1,148,378	2,729,468
Comoros	195,948	(20,000)	175,948	154,989	20,959
Congo	533,078	324,505	857,583	309,195	548,388
Côte d'Ivoire	372,668	514,129	886,797	454,097	432,700
Equatorial Guinea		623,820	623,820	449,977	173,843
Eritrea		5,696,661	5,696,661	448,361	5,248,300
Ethiopia	8,121,940	14,207,571	22,329,511	15,518,145	6,811,366
Gambia	17,290	227,913	245,203	57,449	187,754
Ghana	2,374,102	1,721,522	4,095,624	2,221,653	1,873,971
Guinea	1,059,727	1,565,609	2,625,336	1,519,006	1,106,330
Guinea–Bissau	1,276,876	950,147	2,227,023	1,228,473	998,550
Kenya	3,632,082	17,303,250	20,935,332	15,869,691	5,065,641
Lesotho	183,538	2,601,977	2,785,515	1,316,273	1,469,242
Liberia	8,785,543	10,853,536	19,639,079	17,878,391	1,760,688
Madagascar	2,382,205	7,879,425	10,261,630	5,967,552	4,294,078
Malawi	2,345,758	5,632,968	7,978,726	6,006,361	1,972,365
Mali	3,931,957	4,362,353	8,294,310	4,118,170	4,176,140
Mauritania	154,668	200,000	354,668	81,612	273,056
Mauritius	4,352		4,352	4,352	
Mozambique	19,682,755	30,773,571	50,456,326	34,906,383	15,549,943
Namibia	2,586,865	8,144,595	10,731,460	6,361,308	4,370,152
Niger	1,533,291	4,013,525	5,546,816	1,708,736	3,838,080
Nigeria	3,026,733	5,342,494	8,369,227	4,498,220	3,871,007
Rwanda	2,004,337	3,173,090	5,177,427	3,547,800	1,629,627
Sao Tome and Principe	160,374	159,148	319,522	230,275	89,247
Senegal	3,281,890	13,908,918	17,190,808	4,369,689	12,821,119
Sierra Leone	753,827	2,162,550	2,916,377	1,465,347	1,451,030
Somalia	4,905,227	55,360,254	60,265,481	42,441,216	17,824,265
South Africa		234,328	234,328	149,138	85,190
Swaziland	166,058	171,671	337,729	294,502	43,227
Togo	497,062	75,397	572,459	242,466	329,993
Uganda	29,923,132	4,361,865	34,284,997	24,271,871	10,013,126

STATEMENT VII – 2 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
United Republic of Tanzania	14,245,154	2,779,522	17,024,676	12,142,192	4,882,484
Zaire	2,955,718	3,480,909	6,436,627	5,800,056	636,571
Zambia	1,816,762	9,057,505	10,874,267	5,592,181	5,282,086
Zimbabwe	602,519	14,372,816	14,975,335	7,254,826	7,720,509
Regional	998,530	2,470,209	3,468,739	2,850,741	617,998
Area total	136,706,402	269,720,229	406,426,631	257,470,166	148,956,465
THE AMERICAS AND THE CARIBBEAN					
Argentina	359,771	1,578,854	1,938,625	793,132	1,145,493
Belize	123,459	68,392	191,851	191,852	(1)
Bolivia	4,211,935	9,495,168	13,707,103	6,542,017	7,165,086
Brazil	4,909,248	14,765,430	19,674,678	10,813,711	8,860,967
Chile	44,332	200,000	244,332	192,131	52,201
Colombia	1,324,721	935,166	2,259,887	1,376,062	883,825
Costa Rica	12,518		12,518	9,294	3,224
Cuba		87,630	87,630		87,630
Dominica	7,590		7,590		7,590
Dominican Republic	84,287		84,287	83,906	381
Ecuador	1,174,434	4,350,334	5,524,768	1,387,426	4,137,342
El Salvador	167,756	1,089,838	1,257,594	905,914	351,680
Guatemala	341,640	2,547,526	2,889,166	1,627,958	1,261,208
Guyana	124,211		124,211	66,712	57,499
Haiti	1,632,625	3,446,892	5,079,517	2,729,060	2,350,457
Honduras	198,795	552,775	751,570	140,266	611,304
Jamaica	550,496	4,560,512	5,111,008	1,790,218	3,320,790
Mexico	969,193	3,131,271	4,100,464	2,945,732	1,154,732
Nicaragua	1,625,912	3,136,611	4,762,523	1,246,371	3,516,152
Paraguay	378,539	7,169	385,708	383,767	1,941
Peru	1,148,815	4,298,289	5,447,104	2,314,173	3,132,931
Saint Lucia	10,244	(10,244)			
Uruguay	61,046	90,579	151,625	61,046	90,579
Venezuela		355,030	355,030	37,376	317,654
Regional	19,611,732	8,389,331	28,001,063	14,116,268	13,884,795
Area total	39,073,299	63,076,553	102,149,852	49,754,392	52,395,460
EAST ASIA AND THE PACIFIC					
Cambodia	8,487,879	19,157,729	27,645,608	19,405,013	8,240,595
China	857,618	738,693	1,596,311	1,167,827	428,484
Indonesia	8,496,083	(2,439,519)	6,056,564	5,655,847	400,717
Lao People's Democratic Republic	1,281,972	5,780,759	7,062,731	1,754,257	5,308,474
Myanmar	1,322,021	(72,555)	1,249,466	1,277,678	(28,212)
Pacific Island countries	252,251	802,257	1,054,508	478,371	576,137
Papua New Guinea	30,275	6,000	36,275	4,371	31,904
Philippines	7,984,346	5,787,385	13,771,731	9,193,457	4,578,274

STATEMENT VII – 2 (continued)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
Republic of Korea	45,010		45,010	18,258	26,752
Thailand	2,322,543	3,729,283	6,051,826	4,365,260	1,686,566
Viet Nam	2,937,169	11,869,156	14,806,325	9,519,952	5,286,373
Area total	34,017,167	45,359,188	79,376,355	52,840,291	26,536,064
SOUTH ASIA					
Afghanistan	2,618,097	3,319,295	5,937,392	4,398,063	1,539,329
Bangladesh	29,017,987	31,350,305	60,368,292	34,504,431	25,863,861
Bhutan	2,274,037	1,172,745	3,446,782	2,454,405	992,377
India	58,825,873	52,750,193	111,576,066	60,739,407	50,836,659
Maldives	941,013	47,127	988,140	750,390	237,750
Nepal	5,464,286	5,112,684	10,576,970	5,982,653	4,594,317
Pakistan	14,471,107	(7,610,649)	6,860,458	4,314,014	2,546,444
Sri Lanka	6,212,432	1,044,419	7,256,851	4,555,907	2,700,944
Area total	119,824,832	87,186,119	207,010,951	117,699,270	89,311,681
MIDDLE EAST AND NORTH AFRICA					
Algeria	11,048	396,825	407,873		407,873
Djibouti	805,502	300,384	1,105,886	1,021,255	84,631
Egypt	955,225	344,083	1,299,308	1,080,222	219,086
Iran (Islamic Republic of)	1,640,550		1,640,550	1,552,269	88,281
Iraq	12,556,424	43,512,129	56,068,553	45,115,067	10,953,486
Jordan	1,782,311		1,782,311	1,551,690	230,621
Kuwait	79,337	46,000	125,337	23,190	102,147
Lebanon	1,333,629	2,193,537	3,527,166	2,399,958	1,127,208
Morocco	402,723	(63,792)	338,931	379,950	(41,019)
Oman	135,577		135,577	94,862	40,715
Palestinian children and mothers	12,966	895,672	908,638	723,022	185,616
Sudan	23,647,428	42,040,036	65,687,464	43,372,631	22,314,833
Syrian Arab Republic	15,307	(100,000)	(84,693)	(84,693)	
Tunisia	177,930	445,000	622,930	293,019	329,911
Turkey	3,489,511	536,006	4,025,517	3,905,152	120,365
Yemen	1,104,714	1,022,309	2,127,023	809,495	1,317,528
Regional	49,538		49,538	7,624	41,914
Area total	48,199,720	91,568,189	139,767,909	102,244,713	37,523,196

STATEMENT VII – 2 (concluded)

Area and country assistance	Approved programmes unspent balances at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
CENTRAL AND EASTERN EUROPE AND NEW INDEPENDENT STATES					
Albania	627,000	679,257	1,306,257	663,926	642,331
Armenia		653,995	653,995		653,995
Azerbaijan		658,797	658,797	132,616	526,181
Bulgaria	47,952		47,952	47,404	548
Belarus		496,825	496,825	460,753	36,072
Georgia		1,267,278	1,267,278	677,377	589,901
Kyrgyzstan		370,000	370,000		370,000
Romania	1,495,665	2,104,863	3,600,528	2,020,117	1,580,411
Russian Federation	43,473	3,996,102	4,039,575	2,192,273	1,847,302
Tajikistan		1,055,030	1,055,030		1,055,030
Ukraine		2,228,778	2,228,778	1,970,839	257,939
Yugoslavia (former)	1,337,986	43,022,626	44,360,612	28,708,279	15,652,333
Area total	3,552,076	56,533,551	60,085,627	36,873,584	23,212,043
GLOBAL ASSISTANCE					
Regional funds	8,062,150	18,607,373	26,669,523	16,988,489	9,681,034
Programme Funds for the 1990s Goals	40,225,528	31,526,652	71,752,180	52,944,839	18,807,341
Parliamentarians and media	92,653		92,653		92,653
International Child Development Centre	7,096,363	4,995,018	12,091,381	5,709,462	6,381,919
Total global assistance	55,476,694	55,129,043	110,605,737	75,642,790	34,962,947
TOTAL PROGRAMME ASSISTANCE	436,850,190	668,572,872	1,105,423,062	692,525,206	412,897,856

STATEMENT VII – 3

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR FUNDS FROM THE UNITED NATIONS SYSTEM FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
AFRICA					
Angola	46,196	1,530,612	1,576,808	1,446,614	130,194
Benin	12,709		12,709		12,709
Burkina Faso	2,386		2,386		2,386
Central African Republic	15,107	(4,198)	10,909	10,909	
Equatorial Guinea		656,600	656,600	260,724	395,876
Kenya		7,577,290	7,577,290	4,970,777	2,606,513
Liberia		189,700	189,700		189,700
Mauritania	(23,322)		(23,322)	(23,322)	
Madagascar		9,626	9,626	9,626	
Sierra Leone	628,652	9,222	637,874	418,758	219,116
Somalia	3,572	7,029,126	7,032,698	5,268,274	1,764,424
Uganda	10,961		10,961	6,461	4,500
Regional	21,299		21,299		21,299
Area total	717,560	16,997,978	17,715,538	12,368,821	5,346,717
THE AMERICAS AND THE CARIBBEAN					
Haiti		19,000	19,000		19,000
Mexico	10,759		10,759	1,403	9,356
Regional	22,336	132,600	154,936	107,624	47,312
Area total	33,095	151,600	184,695	109,027	75,668
EAST ASIA AND THE PACIFIC					
Cambodia		600,000	600,000	373,166	226,834
China	6,280,186	419,234	6,699,420	3,525,445	3,173,975
Pacific Island countries		501,900	501,900	107,764	394,136
Area total	6,280,186	1,521,134	7,801,320	4,006,375	3,794,945
SOUTH ASIA					
Afghanistan	1,418,960	2,215,954	3,634,914	1,940,037	1,694,877
Bangladesh	128,556	2,267,509	2,396,065	1,292,639	1,103,426
India		740,000	740,000	504,296	235,704
Nepal	1,260,430	100,000	1,360,430	696,066	664,364
Pakistan	293,532		293,532	249,961	43,571
Area total	3,101,478	5,323,463	8,424,941	4,682,999	3,741,942

STATEMENT VII – 3 (concluded)

Area and country assistance	Approved programmes unspent balances as at 1 January 1992	New programmes	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1993
MIDDLE EAST AND NORTH AFRICA					
Iran (Islamic Republic of)	443,035	(159,845)	283,190	254,474	28,716
Iraq	1,287,865	40,270,326	41,558,191	28,661,568	12,896,623
Jordan	463,695		463,695	379,761	83,934
Lebanon	6,957		6,957	6,956	1
Sudan	1,099,715	516,300	1,616,015	1,616,015	
Syrian Arab Republic	8,964		8,964	8,964	
Yemen	70,258		70,258	11,218	59,040
Area total	3,380,489	40,626,781	44,007,270	30,938,956	13,068,314
CENTRAL AND EASTERN EUROPE AND NEW INDEPENDENT STATES					
Yugoslavia (former)		35,017	35,017	24,101	10,916
Area total		35,017	35,017	24,101	10,916
GLOBAL ASSISTANCE					
Programme Funds for the 1990s Goals	4,451	19,997	24,448	16,814	7,634
Total global assistance	4,451	19,997	24,448	16,814	7,634
TOTAL PROGRAMME ASSISTANCE	13,517,259	64,675,970	78,193,229	52,147,093	26,046,136

STATEMENT VIII

STATUS OF APPROVED BUDGET ESTIMATES FOR THE 1992–1993 BIENNIUM AS AT 31 DECEMBER 1993

(United States dollars)

	Approved budget estimates	Obligations incurred a/ Programme support services	Obligations incurred a/ Administrative services	Unencumbered amounts
Budget categories				
Category 1 – Staff costs				
International staff costs	121,019,578	60,950,587	56,037,105	4,031,886
Local staff costs	106,762,362	53,532,628	49,217,137	4,012,597
Category 2 – General operating costs				
General operating costs (headquarters)	77,735,643	38,398,440	35,302,979	4,034,224
General operating costs (field)	71,128,031	35,181,885	32,345,726	3,600,420
Category 3 – Packing and assembly costs	10,308,693	10,211,101		97,592
Total all categories	386,954,307	198,274,641	172,902,947	15,776,719
Less:				
Recovery/income from packing/assembly activities	20,000,000	28,034,036		(8,034,036)
All other income	13,150,000	15,344,085	3,482,660	(5,676,745)
Contributions from assisted Governments towards local budget costs	1,850,000	851,516	782,872	215,612
Subtotal	35,000,000	44,229,637	4,265,532	(13,495,169)
Total	351,954,307	154,045,004	168,637,415	29,271,888

a/ Obligations were incurred as follows:	1993	1992	Total
Programme support services	99,934,293	98,340,348	198,274,641
Administrative services (statement I)	87,019,542	85,883,405	172,902,947
Total	186,953,835	184,223,753	371,177,588
Programme support services	99,934,293	98,340,348	198,274,641
Less: Recovery from packing and assembly activities	6,682,471	6,151,741	12,834,212
Net programme support services (statement I)	93,251,822	92,188,607	185,440,429

STATEMENT IX

CAPITAL ASSETS FUND: STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT 31 DECEMBER 1993

(United States dollars)

	1993		1991
ASSETS			
Cash holdings	18,009,158		19,627,970
Office buildings			
Accra, Ghana	814,419		351,537
Bamako, Mali	1,047,947		44,338
Dar es Salaam, United Republic of Tanzania	573,418		542,774
Harare, Zimbabwe	394,847		394,847
New Delhi, India	1,812,848		1,812,848
Niamey, Niger	394,012		247,397
Port-au-Prince, Haiti	186,037		186,037
Sana'a, Yemen	268,276		268,276
Santa Fe de Bogota, Colombia	1,658,466		1,658,466
Santiago, Chile	32,143		32,143
Subtotal	7,182,413	a/	5,538,663
UNICEF housing			
Brasilia, Brazil	146,477		146,477
Bujumbura, Burundi	240,000		240,000
Harare, Zimbabwe	212,106		212,106
Juba, Sudan	21,618		21,618
Kampala, Uganda	250,000		250,000
Lagos, Nigeria	65,206		65,206
Maputo, Mozambique	12,078		
Windhoek, Namibia	374,099		374,099
Subtotal	1,321,584		1,309,506
TOTAL ASSETS	26,513,155		26,476,139
FUND BALANCE			
Balance brought forward	26,476,139		4,291,798
Prior period adjustment			126,702
Current period income	37,016		57,639
Fund increase authorized by the Executive Board			22,000,000
TOTAL FUND BALANCE	26,513,155		26,476,139

a/ This does not include the amount of $4,219,348 billed to UNICEF in respect of its share in the cost of construction of the United Nations common premises pending finalization of billing charges.

Notes to the financial statements

Note 1: Summary of significant accounting policies

1. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF. By its decision 1987/13 (E/ICEF/1987/11), taken at its 1987 regular session, the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 23 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

Accounting period

2. By its decision 1987/2 (E/ICEF/1987/11), taken at its 1987 regular session, the Executive Board decided that effective 1 January 1988, UNICEF would commence its financial reporting on a biennial basis. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

Unit of account

3. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rates of exchange.

Translation of currencies

4. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are completed are accounted for as gains or losses on exchange transactions.

5. Periodically, assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28 (E/ICEF/1990/13), differences resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

6. Income consists of general resources and supplementary funds. General resources include funds from the voluntary annual contributions of Governments, intergovernmental organizations, non-governmental organizations, the net income from Greeting Card and related Operations, unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, NGOs and United Nations agencies for emergencies and for specific purposes within the programmes approved by the UNICEF Executive Board.

7. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and recorded as "pledged and received in advance".

8. Contributions income received from National Committees for UNICEF and non-governmental organizations is accounted for on a cash basis of accounting, with the exception of supplementary funds and emergency contributions, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

9. All other income received by UNICEF is classified as miscellaneous income and is credited as general resources.

10. The statement of income and expenditure does not include funds received and expenditures made from special accounts. Those transactions which do not require commitments by the Executive Board are maintained as special accounts.

11. Donations-in-kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

Expenditure

12. All expenditure of UNICEF is accounted for on an accrual basis, except for that relating to staff entitlements, which is accounted for on the basis of cash disbursements only.

13. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period.

14. No provision is made for staff entitlements for repatriation, etc., that will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

Assets

15. All funds received are deposited into UNICEF bank accounts, including those under special account arrangements, and reflected as cash holdings.

16. All outstanding pledges for contributions are recorded as receivables (see para. 7 above).

17. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988-1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989. Future acquisitions of UNICEF capital assets will be included in the capital asset fund (see para. 22 below).

18. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for supplies to the warehouse is considered part of the cost of supplies.

19. The GCO inventory of raw materials, products in process and finished goods are valued at standard cost.

20. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

Liabilities and reserves

21. The liabilities of UNICEF include contributions received in advance, special accounts, unliquidated obligations, other accounts payable, credit balances and accrued expenses.

22. By its decision 1990/26 (E/ICEF/1990/13) taken in its 1990 regular session, the Executive Board approved the establishment of a capital asset reserve fund to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. At such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset reserve.

Consolidation of Greeting Card and related Operations accounts

23. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including the net operating income, assets and liabilities of the Greeting Card and related Operations. The principles of consolidation reflect the accounting policies outlined below:

(a) The reporting period and accounts of the Greeting Card and related Operations are maintained on a fiscal year basis, ending 30 April. However, for consolidation purposes only, the UNICEF financial statements include the GCO accounts on a calendar year basis, as at 31 December, based on the trial balance of the Greeting Card and related Operations accounts;

(b) The financial effect of consolidating the Greeting Card and related Operations accounts on a calendar basis is reflected, most notably, in the receivables and earnings of Greeting Card and related Operations. Inter-office transactions between UNICEF and Greeting Card and related Operations are eliminated for consolidation purposes.

Note 2: Income

24. Total income from contributions for the biennium ended 31 December 1993 was $1,590,330,657, an increase of $161,066,855 compared to the biennium ended 31 December 1991. Contributions for the biennium ended 31 December 1993 consisted of $831,663,122 for general resources and $758,667,535 for supplementary funds.

25. Net income from the Greeting Card and related Operations for the biennium ended 31 December 1993 was $190,259,790.

26. Income from miscellaneous sources for the biennium ended 31 December 1993 was $92,787,691 (schedule 2). The major items are $43,706,207 in interest on funds held in interest-bearing deposits and in current accounts with banks and $15,199,823 in income from packing and assembly activities.

27. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net decrease of $69,542,671 in the accounting value of these assets and liabilities during the biennium ended 31 December 1993, composed, for the most part, of the following:

		(In United States dollars)
(a)	Devaluation of the cash balance in Russian roubles	18 240 880
(b)	Revaluation of the call and investment accounts	24 254 050
(c)	Revaluation of contributions receivables	20 140 662

Note 3: Donations-in-kind

28. Donations-in-kind valued by donors and accepted by the Executive Director at $36,393,893 were delivered by UNICEF to projects during the biennium 1992-1993. These are recorded as memorandum entries in the books of accounts and are not part of UNICEF income.

Note 4: Expenditures

29. The total expenditures for the biennium 1992-1993 amounted to $1,905,853,446, which is $420,179,930 higher than the total expenditures of the preceding biennium. Expenditures for programme cooperation during the present biennium totalled $1,732,950,499, or $390,388,769 higher than that for the biennium 1990-1991.

30. Expenditures for administrative services in 1992-1993 were $172,902,947. In the biennium 1990-1991, the comparative amount was $143,111,786.

Note 5: Write-offs

31. The amount of $23,161,479 shown on statement I includes the write-off and adjustment of pledges for the biennium ended 31 December 1993 totalling $22,822,319. Adjustments for write-offs of other assets and losses amounted to $339,160. The write-off and adjustment of pledges consist of:

		General resources	Supplementary funds	Total
			(In United States dollars)	
(a)	Balance of supplementary funds cancelled by donors		1 049 686	1 049 686
(b)	Balance of supplementary funds cancelled on completion of project		9 780 278	9 780 278
(c)	Unpaid pledges	2 674 289	9 318 066	11 992 355
	Total write-off and adjustments	2 674 289	20 148 030	22 822 319

Note 6: Assets

32. As of 31 December 1993, cash totalled $448,577,320 (statement II). Included in this amount are $77,388,211 held on behalf of donors, mainly for the procurement of goods and services on a reimbursable basis. Cash details are given in schedule 3.

33. Contributions receivable for current and prior years totalled $220,535,477 as of 31 December 1993. Included in contributions receivable are $190,128,311 for supplementary funds, payment of which is normally related to the progress in implementing specific projects and occurs in accordance with payment schedules agreed upon with donors. Details and ageing are given in schedules 4 and 5, respectively.

34. Contributions pledged and received in advance totalled $166,258,965 as at 31 December 1993. These contributions will be recorded as income in following years in accordance with the conditions specified in the relevant pledge. Details are given in schedule 8.

35. The aggregate of accounts receivable, advances and deposits as at 31 December 1993 totalled $156,272,599, including the accounts of the Greeting Card and related Operations, which total $114,740,729. Details are given in schedule 6.

36. The aggregate value of inventory as at 31 December 1993 totalled $44,918,239, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and Greeting Card and related Operations stock. Details are given in schedule 7.

37. Capital assets reflected in the financial statements of 31 December 1993 consist of office buildings and staff housing presented at their acquisition cost of $8,503,997, as well as machinery and equipment of the Greeting Card and related Operations that is depreciated over the estimated useful life of these assets. The depreciated value of the capital assets of the Greeting Card and related Operations is $1,377,821. Details of UNICEF capital assets, except the Greeting Card and related Operations, are given in statement IX.

38. The value of non-expendable property as at 31 December 1993 totalled $36,433,686. This represents the non-expendable property of all except two UNICEF offices. Computer equipment acquired in 1992-1993 has been charged against the administrative budget, a procedure consistently applied since 1986, and is not reflected in the statements.

39. As at 31 December 1993, the organization's call accounts and time deposits were valued at $421,778,961. The application of the United Nations rates of exchange as of 1 January 1994 will result in a foreign exchange gain of $56,235 and increase the value of the call accounts and time deposits to $421,835,196.

Note 7: Reserve

40. In 1950, the Executive Board authorized the establishment of a reserve for insurance of $200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. Up to 1992, the reserve was restored to its authorized limit by a transfer from income. The movements in the reserve for the biennium 1992-1993 are given below:

	(In United States dollars)
Balance, 1 January 1992	200 000
Charges against the reserve in 1992	(108 005)
Replenishment from income in 1992	108 005
Balance, 31 December 1993	200 000

41. In 1987, UNICEF established a reserve of $100,000 to self-insure for property losses. This reserve was funded equally from the biennium 1987-1988 and the biennium 1988-1989. Up to 1992, the reserve was restored to its original amount by a transfer from income. The movements in the reserve for the biennium are given below:

	(In United States dollars)
Balance, 1 January 1992	100 000
Charges against the reserve in 1993	(71 726)
Replenishment from income	-
Balance, 31 December 1993	28 274

42. The procedure of replenishing the reserve accounts from income was discontinued in 1993.

Note 8: Contingent liability - staff benefits

43. Staff members' accumulated annual leave as at 31 December 1993 has an estimated value of $16,181,000. There is no provision in the accounts in respect of this amount. The expenditures will be charged against the budget appropriations of the periods when actual payments are made.

SCHEDULES TO THE FINANCIAL STATEMENTS

SCHEDULE 1

CONTRIBUTIONS RECEIVED OR PLEDGED FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Donor	General resources			Supplementary funds			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
GOVERNMENTS							
Afghanistan	70,300		70,300				70,300
Albania	208		208				208
Algeria	110,000		110,000				110,000
Argentina				50,000	828,854	878,854	878,854
Australia	6,357,417	14,181	6,371,597	10,508,913	5,400,507	15,909,420	22,281,017
Austria	3,670,084	150,409	3,820,493	2,667,926	2,189,454	4,857,379	8,677,872
Bahamas	1,000		1,000				1,000
Bangladesh	19,602		19,602				19,602
Barbados	4,000	116	4,116				4,116
Belarus	4,739		4,739				4,739
Belgium	3,826,840	6,802,782	10,629,622	2,492,221	1,380,482	3,872,702	14,502,325
Belize	17,500		17,500				17,500
Benin	36,250	37	36,287				36,287
Bhutan	13,100		13,100				13,100
Bolivia	6,000	341	6,341				6,341
Botswana	17,520		17,520				17,520
Brazil	100,000		100,000		3,402,390	3,402,390	3,502,390
Brunei Darussalam				200,000		200,000	200,000
Bulgaria	5,942		5,942				5,942
Burundi	8,437		8,437				8,437
Cambodia		991	991				991
Canada	27,406,754	6,227	27,412,981	46,498,156	20,717,728	67,215,884	94,628,864
Cape Verde		860	860				860
Central African Republic	9,615		9,615				9,615
Chile	162,122	761	162,883	1,012,222		1,012,222	1,175,105
China	1,485,000	320	1,485,320				1,485,320
Colombia	902,143		902,143				902,143
Costa Rica	26,426		26,426				26,426
Côte d'Ivoire	55,556	365	55,921				55,921
Croatia a/		575	575				575
Cuba	69,722		69,722				69,722
Cyprus	1,000		1,000		10,000	10,000	11,000
Czechoslovakia b/	201,282		201,282				201,282
Democratic People's Republic of Korea	74,768		74,768				74,768
Denmark	48,118,701	150,390	48,269,091	25,742,932	197,186	25,940,118	74,209,208
Djibouti	3,000		3,000				3,000
Dominica	1,239		1,239				1,239
Dominican Republic	100,000		100,000				100,000
Ecuador	25,252		25,252	207,254	100,000	307,254	332,506
Egypt	40,813		40,813		2,692	2,692	43,504
El Salvador	50,000		50,000				50,000

SCHEDULE 1 (continued)

Donor	General resources			Supplementary funds			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Ethiopia	69,675	35	69,711				69,711
Fiji	7,809		7,809				7,809
Finland	36,403,395	14,063	36,417,457	2,689,424	3,216,286	5,905,710	42,323,167
France	20,967,930	34	20,967,965	652,563	4,085,852	4,738,415	25,706,379
Germany	23,724,264	15,274,804	38,999,068	1,922,904	27,435,796	29,358,701	68,357,768
Greece	400,000		400,000		805,961	805,961	1,205,961
Guatemala	30,000		30,000	930,226	9,458	939,684	969,684
Guinea-Bissau		1,050	1,050				1,050
Haiti		228	228				228
Holy See	4,000		4,000	2,000		2,000	6,000
Honduras	38,969		38,969	82,000		82,000	120,969
Hong Kong	29,195	123	29,318		24,821	24,821	54,139
Hungary	93,346	202	93,548				93,548
Iceland	296,113		296,113				296,113
India	2,010,317	15,317	2,025,634		1,366	1,366	2,027,000
Indonesia	1,125,091	13,427	1,138,518	85,182	7,532	92,714	1,231,232
Iran (Islamic Republic of)	100,000		100,000				100,000
Iraq	290,323		290,323	4,695,484		4,695,484	4,985,806
Ireland	1,286,264	382,028	1,668,292	857,069		857,069	2,525,361
Israel	62,034		62,034				62,034
Italy	70,809,170	(6,505)	70,802,665	25,162,220	12,558,942	37,721,162	108,523,827
Jamaica	773	4	776				776
Japan	50,360,000	17,370,252	67,730,252	10,363,215	18,508,890	28,872,106	96,602,357
Jordan	14,815		14,815				14,815
Kenya	10,868	1,029	11,897		70,894	70,894	82,791
Kuwait		1,482	1,482	46,000		46,000	47,482
Lao People's Democratic Republic	10,000		10,000				10,000
Lesotho	7,906		7,906				7,906
Libyan Arab Jamahiriya				150,000		150,000	150,000
Liechtenstein	13,656		13,656		167,785	167,785	181,441
Luxembourg	218,615	277,148	495,762	947,805	322,534	1,270,339	1,766,102
Malawi	2,257		2,257				2,257
Malaysia	168,000	5,823	173,823				173,823
Maldives	8,526		8,526				8,526
Mali	1,000		1,000	42,896		42,896	43,896
Malta	19,258		19,258				19,258
Mauritania	6,403		6,403				6,403
Mauritius	14,365	203	14,568		62,392	62,392	76,960
Mexico	483,871	7,659	491,530	96,774	129,202	225,976	717,506
Monaco	28,014	303	28,318		93,458	93,458	121,776
Mongolia	1,105		1,105				1,105
Morocco	136,896		136,896				136,896
Myanmar	451,747		451,747				451,747

SCHEDULE 1 (continued)

Donor	General resources			Supplementary funds			Total
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Namibia	1,000		1,000				1,000
Nepal	2,526	124	2,649				2,649
Netherlands	39,987,047	836,023	40,823,070	40,481,125	47,927,307	88,408,432	129,231,502
New Zealand	923,940	28,425	952,365	323,893	294,681	618,574	1,570,939
Nicaragua	5,590		5,590				5,590
Nigeria	86,146	137	86,283	2,757,626	754	2,758,381	2,844,664
Norway	73,419,886	13,889	73,433,775	21,589,854	287,636	21,877,490	95,311,265
Oman	150,000	6,119	156,119		5,014	5,014	161,133
Pakistan	219,858	1,077	220,935				220,935
Panama	56,250		56,250				56,250
Papua New Guinea	5,029	412	5,441				5,441
Paraguay	4,000		4,000				4,000
Philippines	415,551	9,175	424,726		36,680	36,680	461,406
Poland	69,429		69,429		18,750	18,750	88,179
Portugal	80,000	681	80,681		584,219	584,219	664,900
Qatar	100,000		100,000				100,000
Republic of Korea	1,500,000	201,123	1,701,123		73,050	73,050	1,774,173
Romania	6,902		6,902				6,902
Saint Lucia	5,172		5,172				5,172
Saint Vincent and the Grenadines	750		750				750
San Marino	7,202		7,202		19,084	19,084	26,286
Saudi Arabia	1,000,000	23,523	1,023,523		84,420	84,420	1,107,943
Seychelles					1,515	1,515	1,515
Sierra Leone	50,000		50,000				50,000
Singapore	20,000		20,000		339,359	339,359	359,359
South Africa				4,000		4,000	4,000
Spain	4,805,197		4,805,197		18,390,565	18,390,565	23,195,762
Sri Lanka	35,504	6,845	42,349				42,349
Suriname	3,000		3,000				3,000
Swaziland	7,188		7,188				7,188
Sweden	116,596,414		116,596,414	135,649,604	403,893	136,053,498	252,649,912
Switzerland	24,930,425	5,504,490	30,434,915	11,389,069	8,219,796	19,608,865	50,043,780
Syrian Arab Republic	13,158		13,158				13,158
Thailand	551,522	2,259	553,781	2,000	3,587	5,587	559,368
Trinidad and Tobago	8,780	174	8,954				8,954
Tunisia	134,410	51	134,460				134,460
Turkey	200,000		200,000		222,826	222,826	422,826
Uganda		456	456				456
United Arab Emirates	300,000	820	300,820		33,539	33,539	334,358
United Kingdom of Great Britain and Northern Ireland	31,468,376	5,402	31,473,778	4,925,807	17,530,297	22,456,104	53,929,883
United Republic of Tanzania	11,028	1,282	12,310				12,310
United States of America	183,743,999	841,458	184,585,457	64,922,695	50,972,587	115,895,281	300,480,738
Uruguay	10,000		10,000				10,000

SCHEDULE 1 (continued)

Donor	General resources: Governments and inter-governmental agencies	General resources: Non-governmental sources	General resources: Subtotal	Supplementary funds: Governments and inter-governmental agencies	Supplementary funds: Non-governmental sources	Supplementary funds: Subtotal	Total
Venezuela	229,334	769	230,103				230,103
Viet Nam	20,217		20,217				20,217
Yemen	41,238		41,238	16,667	500	17,167	58,404
Yugoslavia (former)		559	559		110,511	110,511	111,070
Zambia	20 854		20,854				20,854
Zimbabwe	9,449	924	10,372				10,372
Subtotal	783,964,671	47,973,256	831,937,927	420,167,725	247,291,032	667,458,757	1,499,396,684
INTERGOVERNMENTAL ORGANIZATIONS							
AfDB – Abidjan				1,000,000		1,000,000	1,000,000
AGFUND				400,000		400,000	400,000
European Community				15,637,778		15,637,778	15,637,778
IDB – WASHINGTON, D. C.				7,008,000		7,008,000	7,008,000
OPEC Fund				1,250,000		1,250,000	1,250,000
Subtotal	0	0	0	25,295,778	0	25,295,778	25,295,778
UNITED NATIONS SYSTEM							
UN, DHA/CERF					2,952,126	2,952,126	2,952,126
UN, DHA/Iraq					36,371,171	36,371,171	36,371,171
United Nations Secretariat					2,342,337	2,342,337	2,342,337
United Nations staff		23,913	23,913		179,869	179,869	203,782
UNCDF, New York					615,360	615,360	615,360
UNDP, New York					1,632,382	1,632,382	1,632,382
UNDRO, Geneva					2,456,310	2,456,310	2,456,310
UNFPA, New York					3,670,419	3,670,419	3,670,419
UNHCR, Geneva					8,917,812	8,917,812	8,917,812
WHO, Geneva					20,000	20,000	20,000
World Bank					9,267,509	9,267,509	9,267,509
Subtotal	0	23,913	23,913	0	68,425,295	68,425,295	68,449,208
ADJUSTMENTS TO PRIOR YEARS							
Germany				(382)		(382)	(382)
Israel	(12,250)		(12,250)				(12,250)
Japan		(114,859)	(114,859)		7,874	7,874	(106,985)
Netherlands				(2,522,198)		(2,522,198)	(2,522,198)
Philippines		(7,874)	(7,874)				(7,874)

SCHEDULE 1 (concluded)

Donor	General resources: Governments and inter-governmental agencies	General resources: Non-governmental sources	General resources: Subtotal	Supplementary funds: Governments and inter-governmental agencies	Supplementary funds: Non-governmental sources	Supplementary funds: Subtotal	Total
Republic of Korea		(134,041)	(134,041)		38,643	38,643	(95,398)
Spain				(36,233)		(36,233)	(36,233)
Switzerland		306	306				306
United States		(30,000)	(30,000)				(30,000)
	(12,250)	(286,468)	(298,718)	(2,558,813)	46,517	(2,512,296)	(2,811,014)
GRAND TOTAL	783,952,421	47,710,701	831,663,122	442,904,691	315,762,844	758,667,535	1,590,330,657

SUMMARY

Governments and intergovernmental agencies	1,226,857,112
National Committees for UNICEF	249,581,431
Non-governmental organizations	45,646,688
United Nations system	68,245,426
GRAND TOTAL	1,590,330,657

a/ Croatia was admitted to membership in the United Nations on 22 May 1992.

b/ In a letter dated 10 December 1992, the Permanent Representative of Czechoslovakia informed the Secretary-General that the Czech and Slovak Federal Republic would cease to exist on 31 December 1992 and that the Czech Republic and the Slovak Republic, as successor States, would apply for membership in the United Nations. The Czech Republic and the Slovak Republic were admitted as Member States on 19 January 1993.

SCHEDULE 2

OTHER INCOME FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

	1992-1993	1990-1991
INCOME RELATED TO THE BUDGET EXPENDITURES a/		
Income from packing and assembly activities b/	15,199,823	6,312,543
Adjustments of accounts payable related to prior period's budget	8,617,415	7,276,655
Agency commissions and reimbursement for services	3,955,979	944,963
Income from sale of films, books and other information materials	18,741	15,431
Income from sale of surplus and obsolete administrative property	3,014,167	1,000,089
Miscellaneous	3,220,443	770,014
Subtotal	34,026,568	16,319,696
INCOME RELATED TO PROGRAMME OPERATIONS		
Shipping and insurance claims received	38,085	22,750
Income from sale of surplus and programme property	3,277,485	265,476
Subtotal	3,315,569	288,226
INCOME RELATED TO FINANCIAL OPERATIONS		
Interest on current bank accounts and short-term investments	43,706,207	48,176,172
Cash discounts	1,192,659	1,035,665
Gains (losses) on foreign exchange transactions	8,509,933	6,852,995
Miscellaneous	2,036,754	2,229,182
Subtotal	55,445,554	58,294,015
Total	92,787,691	74,901,936

a/ Government contributions towards local budget costs totalled $1,634,388.00 in the bienium 1992-1993. These form part of the government contributions to UNICEF general resources shown on statement I. This is shown in statement VIII.

b/ Income from packing and assembly activities does not include the 10 per cent operational surcharge for UNICEF programme expenditures. On statement VIII, however, to present the status of approved estimates, the recovery from these activities is shown inclusive of the 10 per cent surcharge.

SCHEDULE 3

CASH HOLDINGS AS AT 31 DECEMBER 1993

(United States dollar equivalent)

	Time remaining to maturity					
	At sight	2–7 days	8–30 days	31–90 days	Over 90 days	Total
IN CURRENT ACCOUNTS, CASH ON HAND AND IN TRANSIT						
Convertible currencies	12,039,916					12,039,916
Non-convertible currencies	14,758,444					14,758,444
Subtotal	26,798,360					26,798,360
AT CALL ACCOUNTS AND TIME DEPOSITS						
Austrian schillings	34,914		863,664	866,394		1,764,972
Belgian francs	692,063	690,608		1,519,337		2,902,008
Canadian dollars	195,600	1,325,758	604,584	2,143,380	1,272,766	5,542,087
Deutsche mark	1,753,850		2,046,784	5,035,924	2,339,181	11,175,739
European currency units	411,244		584,361	1,909,275	2,036,398	4,941,279
Finnish markkaa	268,951		344,234	179,483		792,669
French francs	2,867,564	1,692,047	1,692,047	5,076,142		11,327,801
Greek drachmas	6,735					6,735
Irish pounds	5,593	115,389	70,423	357,760	191,473	740,638
Italian lire	688,169	595,238	595,238	2,679,987	2,414,950	7,173,582
Japanese yen	3,233,212	3,462,963	3,981,481	2,037,037		12,714,694
Netherlands guilders	629,951		783,049	1,302,083	312,500	3,027,583
Norwegian kroner	482,154	136,352	268,817	537,634	413,685	1,838,643
Portugese escudos	1,384					1,384
Pounds sterling	2,646,634		749,527	4,925,373	1,641,791	9,963,325
Spanish pesetas	9,863					9,863
Swedish kronor	474,592		599,137	1,672,381	547,715	3,293,826
Swiss francs	2,394,794		2,690,440			5,085,235
United States dollars	18,247,425	28,000,000	52,000,000	124,913,395	115,587,373	338,748,193
Other convertible currencies	509,376					509,376
Non-convertible currencies	219,331					219,331
Subtotal	35,973,400	36,018,356	67,873,787	155,155,587	126,757,832	421,778,961
Total	62,771,759	36,018,356	67,873,787	155,155,587	126,757,832	448,577,320
SUMMARY						
Convertible currencies						433,599,546
Non-convertible currencies						14,977,775
						448,577,320

SCHEDULE 4

CONTRIBUTIONS RECEIVABLE FOR GENERAL RESOURCES AND SUPPLEMENTARY FUNDS, CURRENT AND PRIOR YEARS
AS AT 31 DECEMBER 1993

(United States dollars)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
GOVERNMENTS							
Afghanistan	145,300		145,300				145,300
Albania	316		316				316
Algeria	25,000		25,000				25,000
Australia							
Austria	10,833		10,833	129,316		129,316	140,149
Bahamas	1,000		1,000				1,000
Bangladesh	10,000		10,000				10,000
Belarus							
Belgium							
Benin	8,000		8,000				8,000
Bhutan	765		765				765
Bolivia	6,000		6,000				6,000
Brazil							
Brunei Darussalam							
Bulgaria	5,161		5,161				5,161
Canada				5,152,341		5,152,341	5,152,341
Central African Republic				151,458		151,458	151,458
Chad	6,757		6,757				6,757
Chile	140,000		140,000				140,000
Comoros	3,000		3,000				3,000
Cyprus	1,000		1,000				1,000
Czechoslovakia a/	34,843		34,843				34,843
Democratic People's Republic of Korea	37,559		37,559				37,559
Denmark				5,615,562		5,615,562	5,615,562
Djibouti	6,000		6,000				6,000
Dominican Republic							
Ecuador	24,438		24,438	207,254		207,254	231,692
Egypt	20,406		20,406				20,406
Fiji	3,158		3,158				3,158
Finland							
France	1,184,433		1,184,433	550,197		550,197	1,734,630
Germany				116,959		116,959	116,959
Guatemala	43,977		43,977	205,053		205,053	249,031
Guyana	146		146				146
Honduras				82,000		82,000	82,000
Indonesia	315,000		315,000				315,000
Iran (Islamic Republic of)	100,000		100,000				100,000
Iraq							
Italy				20,311,890		20,311,890	20,311,890
Italy - EPI				6,716,089		6,716,089	6,716,089
Jamaica							

SCHEDULE 4 (continued)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Japan							
Kenya	18,249		18,249				18,249
Kuwait	400,000		400,000				400,000
Lao People's Democratic Republic	20,000		20,000				20,000
Lebanon	5,000		5,000				5,000
Liberia	5,000		5,000				5,000
Liechtenstein	16,779		16,779				16,779
Madagascar	3,608		3,608				3,608
Mali	1,000		1,000	69,252		69,252	70,252
Mongolia	1,105		1,105				1,105
Morocco	4,480		4,480				4,480
Myanmar	44,328		44,328				44,328
Nepal	2,526		2,526				2,526
Netherlands				2,971,198		2,971,198	2,971,198
Niger	2,000		2,000				2,000
Nigeria	168,320		168,320				168,320
Norway	8,291,431		8,291,431	1,364,642		1,364,642	9,656,074
Oman							
Pakistan	16,722		16,722				16,722
Panama	50,000		50,000				50,000
Paraguay	6,000		6,000				6,000
Philippines	176,977		176,977				176,977
Portugal	40,000		40,000				40,000
Republic of Korea	200,000		200,000				200,000
Romania	1,991		1,991				1,991
Russian Federation	10,553		10,553				10,553
Senegal	12,000		12,000				12,000
Sierra Leone	29,711		29,711				29,711
Singapore	10,000		10,000				10,000
Somalia	5,405		5,405				5,405
Spain							
Sri Lanka	514		514				514
Sudan	209		209	1,500,000		1,500,000	1,500,209
Sweden				32,737,967		32,737,967	32,737,967
Switzerland	11,409,396		11,409,396	795,871		795,871	12,205,267
Thailand	194,733		194,733				194,733
Uganda	108,597		108,597				108,597
Ukraine	1,041		1,041				1,041
United Kingdom of Great Britain and Northern Ireland				1,402,570		1,402,570	1,402,570
United States of America	1,607,707		1,607,707	34,297,902		34,297,902	35,905,609
Uruguay	20,000		20,000				20,000
Yemen	33,460		33,460				33,460
Yugoslavia (former)	200,552	1,125	201,677				201,677

SCHEDULE 4 (continued)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Zambia	514		514				514
Zimbabwe	6,743		6,743				6,743
Subtotal	25,259,746	1,125	25,260,871	114,377,522	0	114,377,522	139,638,394
INTERGOVERNMENTAL AGENCIES							
AGFUND	5,145,800		5,145,800	2,324,400		2,324,400	7,470,200
European Community				26,319,087		26,319,087	26,319,087
IDB – Washington, D. C.				6,322,250		6,322,250	6,322,250
OPEC Fund				367,992		367,992	367,992
Subtotal	5,145,800	0	5,145,800	35,333,729	0	35,333,729	40,479,529
NATIONAL COMMITTEES FOR UNICEF							
Canada					3,837,617	3,837,617	3,837,617
Germany							
Japan					14,040	14,040	14,040
Netherlands					9,232,207	9,232,207	9,232,207
Spain							
United States of America							
Subtotal	0	0	0	0	13,083,864	13,083,864	13,083,864
NON-GOVERNMENTAL ORGANIZATIONS							
Argentina					2,020	2,020	2,020
Brazil					28	28	28
India					55	55	55
Mexico					968	968	968
Netherlands					509,224	509,224	509,224
Philippines							
Switzerland							
Thailand		494	494				494
United Kingdom of Great Britain and Northern Ireland							
United States of America					21,843,883	21,843,883	21,843,883
Yugoslavia (former)					105,000	105,000	105,000
Subtotal	0	494	494	0	22,461,178	22,461,178	22,461,672

SCHEDULE 4 (concluded)

	General resources			Supplementary funds			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
UNITED NATIONS SYSTEM							
UN, DHA/CERF					22,492	22,492	22,492
UN, DHA/Iraq					627,198	627,198	627,198
United Nations Secretariat					1,079,719	1,079,719	1,079,719
UNCDF, New York					1,400,856	1,400,856	1,400,856
UNDP, New York							
UNDRO, Geneva					1,562,531	1,562,531	1,562,531
UNFPA, New York					47,095	47,095	47,095
UNHCR, Geneva					132,127	132,127	132,127
World Bank							
Subtotal	0	0	0	0	4,872,018	4,872,018	4,872,018
GRAND TOTAL	30,405,546	1,619	30,407,165	149,711,251	40,417,060	190,128,311	220,535,477

SUMMARY

Governments and intergovernmental agencies	180,116,798
National Committees for UNICEF	13,083,864
Non-governmental organizations	22,462,797
United Nations system	4,872,018
GRAND TOTAL	220,535,477

a/ In a letter dated 10 December 1992, the Permanent Representative of Czechoslovakia informed the Secretary-General that the Czech and Slovak Federal Republic would cease to exist on 31 December 1992 and that the Czech Republic and the Slovak Republic, as successor States, would apply for membership in the United Nations. The Czech Republic and the Slovak Republic were admitted as Member States on 19 January 1993.

SCHEDULE 5

AGEING OF CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1993

(United States dollars)

	Prior to 1991	1991	1992	1993	Total
GENERAL RESOURCES					
Governments and intergovernmental agencies	7,010,961	887,887	969,814	21,536,884	30,405,546
Non-governmental organizations				1,619	1,619
Subtotal	7,010,961	887,887	969,814	21,538,503	30,407,165
SUPPLEMENTARY FUNDS					
Governments and intergovernmental agencies	42,148,272	11,881,973	22,242,427	73,438,579	149,711,251
National Committees for UNICEF			1,106,070	11,977,793	13,083,864
Non-governmental organizations	2,626,488	6,466,949	5,008,729	8,359,011	22,461,178
United Nations system	2,202,745	497,770	310,645	1,860,859	4,872,019
Subtotal	46,977,506	18,846,691	28,667,872	95,636,243	190,128,312
SUMMARY					
Governments and intergovernmental agencies	49,159,234	12,769,860	23,212,241	94,975,463	180,116,798
National Committees for UNICEF			1,106,070	11,977,793	13,083,864
Non-governmental organizations	2,626,488	6,466,949	5,008,729	8,360,631	22,462,797
United Nations system	2,202,745	497,770	310,645	1,860,859	4,872,019
GRAND TOTAL	53,988,467	19,734,579	29,637,686	117,174,746	220,535,477

SCHEDULE 6

ACCOUNTS RECEIVABLE, ADVANCES AND DEPOSITS AS AT 31 DECEMBER 1993

(United States dollars)

	1993	1991
ACCOUNTS RECEIVABLE		
From the United Nations and specialized agencies for supplies and advances for fellowships and other jointly-assisted projects	2,918,215	2,645,807
From non-governmental organizations for fund-raising campaigns		
National Committees for UNICEF	114,000,505	101,360,574
From Governments - other	474,112	345,688
For shipping and insurance claims	106,406	97,860
From banks - accrued interest	2,534,196	2,243,566
From Governments, United Nations agencies and other organizations for special accounts	14,344,907	31,259,486
From staff members	14,870,755	10,474,534
Miscellaneous	461,097	3,558,214
TOTAL ACCOUNTS RECEIVABLE	149,710,193	151,985,729
DEPOSITS AND PREPAYMENTS	2,039,615	4,000,607
DEFERRED CHARGES - CENTRAL EMERGENCY REVOLVING FUND (CERF)	2,064,945	
ADVANCES		
To suppliers for goods and freight	2,457,846	983,100
GRAND TOTAL	156,272,599	156,969,435

SCHEDULE 7

INVENTORIES AS AT 31 DECEMBER 1993

(United States dollars)

	1993	1991
UNICEF PROGRAMME SUPPLIES		
UNICEF Supply Division warehouse, Copenhagen		
In stock	31,862,008	29,000,273
In transit	685,314	1,889,952
	32,547,322	30,890,226
Packing materials	251,382	248,900
Total stocks in the UNICEF Supply Division warehouse, Copenhagen, and in transit	32,798,704	31,139,126
STOCKS IN OTHER LOCATIONS		
With suppliers	4,813	26,297
GREETING CARD AND RELATED OPERATIONS		
Raw materials	3,013,426	4,780,136
Products in process	1,028,921	1,532,307
Finished goods	8,072,375	3,027,357
	12,114,723	9,339,800
TOTAL INVENTORIES	44,918,239	40,505,223

SCHEDULE 8

CONTRIBUTIONS FOR FOLLOWING YEARS PLEDGED/RECEIVED IN ADVANCE AS AT 31 DECEMBER 1993

(United States dollars)

	Pledged		Received in advance		
	General resources	Supplementary funds	General resources	Supplementary funds	Total
GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES					
Australia		2,066,854		21,866	2,088,720
Belgium		2,790,055		71,569	2,861,624
Denmark		7,000,247			7,000,247
Dominican Republic			6,667		6,667
Ecuador		1,554,404			1,554,404
European Community		417,614			417,614
France		310,209			310,209
Honduras		369,000			369,000
Italy		6,250,000			6,250,000
Japan				80,000	80,000
Mali		12,095			12,095
Netherlands		3,161,813		464,205	3,626,018
Norway		4,260,753			4,260,753
Peru		2,000,000			2,000,000
Sweden		44,211,660		1,318,248	45,529,909
Switzerland		5,069,840			5,069,840
United Kingdom of Great Britain and Northern Ireland		74,627			74,627
United States of America			73,000,000		73,000,000
Venezuela			6,140		6,140
Subtotal	0	79,549,171	73,012,807	1,955,888	154,517,865
NATIONAL COMMITTEES FOR UNICEF					
Canada		1,708,938			1,708,938
Netherlands		5,229,257			5,229,257
Subtotal	0	6,938,195	0	0	6,938,195
NON-GOVERNMENTAL ORGANIZATIONS					
Canada		792,241			792,241
Netherlands		503,316		16,547	519,863
Subtotal	0	1,295,556	0	16,547	1,312,104

SCHEDULE 8 (concluded)

	Pledged		Received in advance		
	General resources	Supplementary funds	General resources	Supplementary funds	Total
UNITED NATIONS SYSTEM					
United Nations Secretariat		23,150			23,150
UNDP, New York		140,230			140,230
UNCDF, New York		301,140			301,140
UNFPA, New York		3,026,280			3,026,280
Subtotal	0	3,490,800	0	0	3,490,800
GRAND TOTAL	0	91,273,722	73,012,807	1,972,435	166,258,965

SCHEDULE 9

ACCOUNTS PAYABLE AND OTHER UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1993

(United States dollars)

	1993	1991
ACCOUNTS PAYABLE		
To the United Nations and specialized agencies		
For staff salaries and related allowances	6,959,189	7,296,481
For the Central Emergency Revolving Fund (CERF)	10,000,000	
Greeting Card and related Operations	5,297,834	3,819,230
Freight	19,508	1,193,702
Miscellaneous	10,994,544	4,173,774
UNLIQUIDATED OBLIGATIONS		
Programme budget accounts		
For supplies and equipment	59,082,706	31,416,586
For services	21,556,178	10,663,016
Administrative budget accounts	18,809,854	18,859,864
TOTAL	132,719,912	77,422,654

SCHEDULE 10

PROCUREMENT SERVICES AND OTHER SERVICES FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

	Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1993
SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES							
Governments	41,038,317	158,500,972	625,508	200,164,797	135,570,409	7,422,943	57,171,445
United Nations system	1,057,587	6,787,001	(1,560,972)	6,283,616	6,888,991	10,167	(615,542)
Others	4,126,272	20,757,950	(2,094,327)	22,789,895	14,641,187	583,436	7,565,272
(schedule 10.1)	46,222,176	186,045,923	(3,029,791)	229,238,308	157,100,587	8,016,546	64,121,175
Total debit balances							13,204,010
Gross credit balances							77,325,185
INTERNATIONAL CONFERENCE ON ASSISTANCE TO AFRICAN CHILDREN (schedule 10.2)	0	333,828	0	333,828	270,802	0	63,026
WORLD SUMMIT FOR CHILDREN							
Summit (schedule 10.3)	84,866	5,000		89,866	4,958	84,908 a/	
Mobilization (schedule 10.3)	35,970	1,656		37,626	0	37,626 a/	
	120,836	6,656	0	127,492	4,958	122,534	0
Grand total	46,343,012	186,386,407	(3,029,791)	229,699,628	157,376,347	8,139,080	77,388,211

a/ Transfer to general resources miscellaneous income authorized by the Executive Board in its decision 1993/18 (E/ICEF/1993/14).

Schedule 10.1

SPECIAL ACCOUNTS FOR PROCUREMENT SERVICES AND OTHER ACTIVITIES
FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Donors	Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1993
GOVERNMENTS AND INTERGOVERNMENTAL AGENCIES							
Afghanistan	16,624			16,624			16,624
AGFUND			(125,418)	(125,418)			(125,418)
Algeria					472,798		(472,798)
Argentina	246	719,567		719,813	308,692		411,121
Australia	188,785	11,088	(29,603)	170,270	99,381		70,889
Bangladesh	13,562,747	17,143,936	(261,560)	30,445,123	11,864,811	258,909	18,321,403
Belize	3,396	17,073	117	20,586	16,086	263	4,237
Benin	100,215	8,943	(8,316)	100,842	34,811	3,717	62,314
Bhutan		187,094	165,094	352,188	314,082	17,562	20,544
Bolivia	280,525	1,833,482	(565,957)	1,548,050	1,831,364	2,669	(285,983)
Botswana	25,400	37,328	(453)	62,275	36,116	25,400	759
Brazil	332,861	354,866		687,727	349,670	4,819	333,238
Burkina Faso	200,070	7,347	(1,804)	205,613	153,376	52,238	(1)
Burundi	677	342,238	(201)	342,714	341,764		950
Cambodia	19,536			19,536	16,180	1,013	2,343
Cameroon		76,089		76,089	73,451		2,638
Canada	104,600	1,063,276		1,167,876	483,454	15,872	668,550
Central African Republic	35,951	58,420	2,002	96,373	53,394	6,127	36,852
Chile	2,465	88,172		90,637	83,359	2,465	4,813
China		415,423		415,423	125,611		289,812
Colombia	91,346	2,110,232	(13,476)	2,188,102	1,191,510		996,592
Comoros	14,652	861	(861)	14,652	16,526		(1,874)
Congo	2,338	131,554		133,892	126,526		7,364
Costa Rica	207			207	19		188
Côte d'Ivoire		4,526		4,526			4,526
Cuba	9,676			9,676			9,676
Denmark	440,807	25,452,023	2,058	25,894,888	16,201,406	222,583	9,470,897
Djibouti					(1,466)	1,466	
Dominica	79			79			79
Ecuador	(54,841)	1,096,680	(132)	1,040,707	823,763		216,944
Egypt	7,310			7,310			7,310
Estonia		430,605		430,605	104,075		326,530
Ethiopia	1,407,142	264,586	(11,442)	1,660,286	1,156,321		503,965
European Community		12,537,501		12,537,501	13,028,801		(491,300)
Finland	130,097	1,054,837	(16,560)	1,168,374	811,215	72,000	285,159
France	504,749	994,901		1,499,650	939,473		560,177
Gabon	1,373			1,373			1,373
Gambia	16,607	96,526	(27,504)	85,629	83,943	27,268	(5,582)
Germany	1,715,956	2,412,636	(11,786)	4,116,806	3,531,729	(51,976)	637,053
Ghana	723,784	832,269		1,556,053	1,301,294	2,432	252,327
Guatemala	81	144,154	1,492	145,727	139,358	1,492	4,877

SCHEDULE 10.1 (continued)

Donors	Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1993
Guinea	83,022	7,143	(2,780)	87,385	41,374	2,462	43,549
Guinea-Bissau	605			605	128	193	284
Guyana	3,709			3,709		3,709	
Haiti	21,495		(2,869)	18,626		289	18,337
Honduras							
Iceland		5,000		5,000	5,419		(419)
India	280,951	71,093	(306)	351,738	57,823	18,595	275,320
Indonesia	372,589	2,295,866		2,668,455	468,808	228,820	1,970,827
Iran (Islamic Republic of)	12,277		(5,596)	6,681			6,681
Iraq	282,105			282,105			282,105
Ireland	5,405	25,463		30,868	15,513	452	14,903
Italy	7,224,878	957,199	(1,192,986)	6,989,091	4,690,311	230,501	2,068,279
Jamaica	219,856	277,842	80,371	578,069	429,004	94,586	54,479
Japan	672,529	6,011,317	(51,222)	6,632,624	7,179,194	(37,868)	(508,702)
Kenya	237,698	99,011	(240,575)	96,134	41,455		54,679
Kiribati	2,325			2,325			2,325
Latvia		1,205		1,205	1,199	6	
Lesotho	57,975	19,721	(629)	77,067	40,499	11,453	25,115
Liberia	27,003			27,003			27,003
Libyan Arab Jamahiriya	8,642			8,642	72	8,570	
Lithuania		1,206,264		1,206,264	1,200,372		5,892
Macao		4,154		4,154	4,154		
Madagascar	75,977	45,538	7,443	128,958	115,748	11,134	2,076
Malawi	332,817	526,298	(804)	858,311	600,768		257,543
Maldives		1,997		1,997	1,754		243
Mali	61,966	36,265	(6,249)	91,982	35,082		56,900
Mauritania	7,580	1,480,111		1,487,691	1,465,630		22,061
Mexico	1,068	161,586		162,654	156,623	4,963	1,068
Micronesia (Federated States of)	5,385	31,893		37,278	27,111	119	10,048
Morocco	19,068		(6,649)	12,419	548,146		(535,727)
Mozambique	173			173		173	
Myanmar	354,255	318,783	5,268	678,306	409,945		268,361
Nepal	119,432	79,950	(34,689)	164,693	114,657	30,365	19,671
Netherlands	2,637,634	3,060,398	26,220	5,724,252	4,688,906	28,581	1,006,765
Nicaragua	281			281			281
Niger	677	662,255		662,932	351,535		311,397
Nigeria	1,494,133	6,978,274	4,515,163	12,987,570	3,551,078	4,827,221	4,609,271
Norway	68,378	309,171	(440)	375,109	325,285		49,824
Oman	123,206	894,130	19,113	1,036,449	846,337	62,029	128,083
OPEC Fund	4,894		(65,457)	(60,563)	161,773		(222,336)
Pakistan	1,313,611	5,303,709	524,908	7,142,228	5,512,299	554,742	1,075,187
Panama	492			492	24	468	
Papua New Guinea	17,792	9,139	(187)	26,744	7,909		18,835
Paraguay	1,287	362,956		364,243	359,860	875	3,508
Peru	5,393	76,752	(11,965)	70,180	43,399	(6,726)	33,507
Philippines	116,301	6,793,951	(2,049)	6,908,203	4,205,643	1,008	2,701,552

SCHEDULE 10.1 (continued)

Donors	Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1993
Poland			(3,190)	(3,190)			(3,190)
Romania	63,096	25,611,681		25,674,777	20,215,501		5,459,276
Rwanda	61,318	683,419	(2,357)	742,380	510,450	9,835	222,095
Saint Kitts and Nevis		3,082	(369)	2,713	5,203		(2,490)
Sao Tome and Principe	6,843		(1,473)	5,370	13,746		(8,376)
Senegal	11	51,901		51,912	22,468		29,444
Seychelles		1,155		1,155	1,267		(112)
Sierra Leone	250,941	1,258,738	80,586	1,590,265	712,833	86,778	790,654
Slovakia		11,730		11,730			11,730
Solomon Islands		7,211		7,211	7,092	84	35
Somalia			(24,017)	(24,017)	9		(24,026)
Sri Lanka	18,423			18,423	15,765		2,658
Sudan	496,621	520,708	20,293	1,037,622	569,641	107,255	360,726
Syrian Arab Republic	10,993	69,037	(12,482)	67,548	75,914		(8,366)
Swaziland		29,265		29,265	42,089		(12,824)
Sweden	120,987	2,631,454	(30,760)	2,721,681	2,459,605	56,978	205,098
Switzerland	75,266	322,700	(1,604)	396,362	236,882	90,731	68,749
Thailand	3,128			3,128		172	2,956
Tokelau	230		(29,889)	(29,659)	(28,305)		(1,354)
Tunisia	2,960		(2,058)	902	266	22	614
Turkey	4,219	5,374,286		5,378,505	3,861,434		1,517,071
Uganda	424,265	194,714		618,979	161,951	523	456,505
United Arab Emirates			(617)	(617)	(617)		
United Kingdom of Great Britain and Northern Ireland	25,365	102,422		127,787	146,874		(19,087)
United Republic of Tanzania	2,094,616	1,693,640	40,324	3,828,580	2,574,853	183,750	1,069,977
United States of America	124,384	9,876,933	(2,428,579)	7,572,738	7,935,326	68,136	(430,726)
Vanuatu		5,656		5,656	5,656		
Viet Nam	17,296		(3,940)	13,356	(408)	13,764	
Yemen	352,062	1,400,646	23,192	1,775,900	1,353,268	26,866	395,746
Yugoslavia (former)		25		25			25
Zaire	481,697	44,265	332,259	858,221	445,977		412,244
Zambia	72,745	221,092	(9,910)	283,927	202,268		81,659
Zimbabwe	172,526	280,662	21,223	474,411	172,936	24,836	276,639
Total	41,038,317	156,436,089	615,356	200,091,762	135,517,678	7,412,791	57,161,293

SCHEDULE 10.1 (concluded)

Donors	Balance as at 1 January 1992	Funds received	Funds pledged/ advanced	Total funds available	Expenditure	Funds returned/ transferred	Balance as at 31 December 1993
UNITED NATIONS SYSTEM							
FAO		82,007	(241)	81,766	86,306		(4,542)
IAEA, Vienna		267		267	276		(9)
ILO		16,674	(10,212)	6,462	7,886		(1,424)
PAHO, Washington, D.C.	115,558	196,186	(92,809)	218,935	203,325		15,610
United Nations Secretariat	98,880	82,693	(163,852)	17,721	41,952	314	(24,545)
UNCDF, New York	104		(104)				
UNDP, New York	101,397	773,629	(114,083)	760,943	823,409		(62,466)
UNDRO, Geneva	33	19,633	(35,772)	(16,106)			(16,106)
UNESCO	1,426	121,765	(486)	122,705	347,655	1,085	(226,035)
UNFDAC	214			214			214
UNFPA, New York	220,408	3,030,357	(679,861)	2,570,904	2,627,862	1,711	(58,669)
UNHCR, Geneva	47,265	731,391	(248,559)	530,097	504,907	4,416	20,774
UNRWA	828	570,740	(53,109)	518,459	746,908		(228,449)
WFP	2,959	46,974	(87)	49,846	37,103		12,743
WHO	466,139	1,101,891	(173,045)	1,394,985	1,437,356	2,641	(45,014)
World Bank	2,376			2,376			2,376
UNICEF SCO		12,794	11,248	24,042	24,042		
Total	1,057,587	6,787,001	(1,560,972)	6,283,616	6,888,991	10,167	(615,542)
Others	4,126,272	20,820,833	(2,084,175)	22,862,930	14,693,913	593,588	7,575,424
Total	46,222,176	186,045,923	(3,029,791)	229,238,308	157,100,587	8,016,546	
Net credit balances							64,121,175
Total debit balances							13,204,010
Gross credit balances							77,325,185